

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> Resubmission No.

FERC FINANCIAL REPORT FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company) American Electric Power Service Corporation	Year/Period of Report: End of: 2022/ Q4
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FERC FORM NO. 60 (12-06)

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60**Purpose**

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to 18 C.F.R. § 366.3 and § 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

How to Submit

Submit FERC Form Nos. 2, 2-A and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 60 taxonomy.

When to Submit

Submit FERC Form No. 60 according to the filing date contained 18 C.F.R. § 369.1 of the Commission's regulations.

Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

Time Period

This report covers the entire calendar year.

Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

Accuratness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

Date Format

FERC FORM NO. 60

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),
888 First Street NE,
Washington, DC 20426
or by email to DataClearance@ferc.gov

And to:

Office of Information and Regulatory Affairs,
Office of Management and Budget, Washington, DC 20503
(Attention: Desk Office for the Federal Energy Regulatory Commission).

Comments to OMB should be submitted by email to:
oir_submission@omb.eop.gov

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS

Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

FERC FORM NO. 60 REPORT OF CENTRALIZED SERVICE COMPANIES		
Identification		
01 Exact Legal Name of Respondent American Electric Power Service Corporation	02 Year / Period of Report 2022/ Q4	
03 Previous Name (if name changed during the year)	04 Date of Name Change	
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1 Riverside Plaza, Columbus, OH 43215-2373	06 Name of Contact Person Brian T. Lysiak	
07 Title of Contact Person Accountant	08 Address of Contact Person 1 Riverside Plaza, Columbus, OH 43215-2373	
09 Telephone Number of Contact Person 614-716-1000	10 E-mail Address of Contact Person btlysiak@aep.com	
11 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12 Resubmission Date (Month, Day, Year) 04/28/2023	
13 Date of Incorporation 12/17/1937	14 If Not Incorporated, Date of Organization	
15 State or Sovereign Power Under Which Incorporated or Organized NY		
16 Name of Principal Holding Company Under Which Reporting Company is Organized: American Electric Power		
CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
17 Name of Signing Officer Jeffrey W. Hoersdig	19 Signature of Signing Officer Jeffrey W. Hoersdig	20 Date Signed (Month, Day, Year) 04/28/2023
18 Title of Signing Officer Assistant Controller		

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Page 1

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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List of Schedules

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101	
2	Schedule II - Service Company Property	103	
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13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303	
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Name of Respondent: American Electric Power Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) 04/28/2023		Year/Period of Report: End of: 2022/ Q4	
Schedule I - Comparative Balance Sheet							
1. Give balance sheet of the Company as of December 31 of the current and prior year.							
Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)		
1		Service Company Property					
2	101	Service Company Property	103	303,156,880	294,086,873		
3	101.1	Property Under Capital Leases	103	165,062,379	183,082,254		
4	106	Completed Construction Not Classified		11,642,239	6,894,769		
5	107	Construction Work In Progress	103	21,370,406	11,107,483		
6		Total Property (Total Of Lines 2-5)		501,231,904	495,171,379		
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	139,572,088	135,105,983		
8	111	Less: Accumulated Provision for Amortization of Service Company Property		7,205,123	6,575,273		
9		Net Service Company Property (Total of Lines 6-8)		354,454,693	353,490,123		
10		Investments					
11	123	Investment In Associate Companies	105	0	0		
12	124	Other Investments	105	225,312,917	261,826,901		
13	128	Other Special Funds	105	190,025,325	284,789,711		
14		Total Investments (Total of Lines 11-13)		415,338,242	546,616,612		
15		Current And Accrued Assets					
16	131	Cash		15,832,588	7,400,286		
17	134	Other Special Deposits		520,092	817,315		
18	135	Working Funds		17,576,860	13,041,652		
19	136	Temporary Cash Investments	105	0	0		
20	141	Notes Receivable		0	0		
21	142	Customer Accounts Receivable		1,237,168	1,387,983		
22	143	Accounts Receivable		3,443,504	2,467,424		
23	144	Less: Accumulated Provision for Uncollectible Accounts		18,712	1,141		
23.1	145	Notes Receivable From Associate Companies			0		
24	146	Accounts Receivable From Associate Companies	106	235,710,658	202,578,602		
25	152	Fuel Stock Expenses Undistributed	107	0	0		

26	154	Materials And Supplies		0	0
27	163	Stores Expense Undistributed	108	0	0
28	165	Prepayments		59,850,632	51,180,306
29	171	Interest And Dividends Receivable		0	0
30	172	Rents Receivable		0	0
31	173	Accrued Revenues		0	0
32	174	Miscellaneous Current and Accrued Assets	109	0	0
33	175	Derivative Instrument Assets		0	0
34	176	Derivative Instrument Assets - Hedges		0	0
35		Total Current and Accrued Assets (Total of Lines 16-34)		334,152,790	278,872,427
36		Deferred Debits			
37	181	Unamortized Debt Expense		0	0
38	182.3	Other Regulatory Assets		441,436,494	341,880,029
39	183	Preliminary Survey And Investigation Charges		0	0
40	184	Clearing Accounts		0	185
41	185	Temporary Facilities		0	0
42	186	Miscellaneous Deferred Debits	110	1,838,408	835,753
43	188	Research, Development, or Demonstration Expenditures	111	0	0
44	189	Unamortized Loss on Reacquired Debt		0	0
45	190	Accumulated Deferred Income Taxes		97,065,958	101,253,349
46		Total Deferred Debits (Total of Lines 37-45)		540,340,860	443,969,317
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		1,644,286,585	1,622,948,479
48		Proprietary Capital			
49	201	Common Stock Issued	201	1,350,000	1,350,000
50	204	Preferred Stock Issued	201	0	0
51	211	Miscellaneous Paid-In-Capital	201	10,484,225	7,052,116
52	215	Appropriated Retained Earnings	201	0	0
53	216	Unappropriated Retained Earnings	201	0	0
54	219	Accumulated Other Comprehensive Income	201	0	0
55		Total Proprietary Capital (Total of Lines 49-54)		11,834,225	8,402,116
56		Long-Term Debt			
57	223	Advances From Associate Companies	202	0	0

58	224	Other Long-Term Debt	202	0	0
59	225	Unamortized Premium on Long-Term Debt		0	0
60	226	Less: Unamortized Discount on Long-Term Debt-Debit		0	0
61		Total Long-Term Debt (Total of Lines 57-60)		0	0
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current		136,100,880	153,319,999
64	228.2	Accumulated Provision for Injuries and Damages		57,387	91,706
65	228.3	Accumulated Provision For Pensions and Benefits		417,361,727	408,981,548
66	230	Asset Retirement Obligations		0	0
67		Total Other Non-current Liabilities (Total of Lines 63-66)		553,519,994	562,393,254
68		Current and Accrued Liabilities			
69	231	Notes Payable		0	0
70	232	Accounts Payable		158,406,856	130,033,751
71	233	Notes Payable to Associate Companies	203	326,337,597	425,808,253
72	234	Accounts Payable to Associate Companies	203	118,637,136	27,004,806
73	236	Taxes Accrued		41,188,525	45,468,930
74	237	Interest Accrued		0	(243)
75	241	Tax Collections Payable		126,827	43
76	242	Miscellaneous Current and Accrued Liabilities	203	286,788,296	253,809,322
77	243	Obligations Under Capital Leases - Current		30,404,801	32,334,749
78	244	Derivative Instrument Liabilities		0	0
79	245	Derivative Instrument Liabilities - Hedges		0	0
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		961,890,038	914,459,611
81		Deferred Credits			
82	253	Other Deferred Credits		22,119,938	26,349,999
83	254	Other Regulatory Liabilities		19,064,257	19,366,874
84	255	Accumulated Deferred Investment Tax Credits		0	0
85	257	Unamortized Gain on Reacquired Debt		0	0
86	282	Accumulated deferred income taxes-Other property		59,290,264	63,542,546
87	283	Accumulated deferred income taxes-Other		16,567,869	28,434,079
88				117,042,328	137,693,498

		Total Deferred Credits (Total of Lines 82-87).....			
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88).....		1,644,286,585	1,622,948,479

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FOOTNOTE DATA

[\(a\)](#) Concept: FuelStockExpensesUndistributed

The fuel functions performed by AEP Service Company include:

The coordination of fuel delivery to fossil fuel power plants which includes responding to power plant tests and monitoring the location of equipment such as barges and railcars that transport the fuel.

The provision of technical and economic analysis and investigation necessary to resolve problems.

The pricing of fuel consumed, the establishment of fuel inventory value, the recording and monitoring of accounting records for fuel purchased and fuel consumed including quantity and cost information.

The performance of laboratory analyses of coal and water samples for quality control purposes.

The production and distribution of specific Fuel filings which includes preparation of schedules, exhibits, and testimony.

Tasks performed to process invoices relating to purchase order and/or non-purchase order transactions for payment. It also includes preparation account/work order classification, verification, and release of disbursement checks.

The procurement of fuel and other combustion products, including all tasks necessary to negotiate, develop and administer fuel supply and pipeline agreements with fuel and pipeline vendors. This includes all processes involved in maintaining a business relationship with fuel vendors and pipeline companies, from establishing contact to approving pricing for payment of fuel delivered.

Tasks associated with the receipt of fuel, storage of fuel, operation and monitoring of the fuel feed system and related components up to and including the bunkers/silo.

[\(b\)](#) Concept: MiscellaneousPaidInCapital

Schedule Page: 201 Line No.: 9 Column: d

The Miscellaneous Paid-In Capital for \$10,484,225 is made up of three capital contributions.

The first capital contribution of \$99,500 represents the net investment of Central and South West Services, LP with AEPSC when the two service corporations combined as a result of the merger of Central and South West Corporation and American Electric Power in June of 2000.

The second capital contribution of \$8,123,156 was due to an American Electric Power Company Inc. board resolution in April 2009 which transferred a parking garage to AEPSC. The resolution approved the contribution of the Marconi Street Unassigned Parking Garage to AEPSC as a capital contribution in the amount of the net book value of the property. The contribution of the unassigned garage to AEPSC was proposed to align its ownership with its primary user i.e. AEPSC.

In association with the AEP Texas Inc. merger and pursuant to a December 2016 American Electric Power Company Inc. board resolution, the liabilities associated with the Central and South West's Corporate Directors Compensation Plan and its Deferred Compensation Plan were transferred to AEPSC. This transaction was treated as a distribution of paid-in capital because AEPSC assumed the liabilities with these plans.

AEP and subsidiaries join in the filing of a consolidated federal income tax return. Historically, the allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocated the benefit of current tax loss of the parent company (Parent Company Loss Benefit) to the AEP System subsidiaries through a reduction of current tax expense. In the first quarter of 2022, AEP and subsidiaries changed accounting for the Parent Company Loss Benefit from a reduction of current tax expense to an allocation through equity. AEPSC recorded \$3,432,109 in 2022 to MPIC

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Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization	0	0	0	0	0
2	303	Miscellaneous Intangible Plant	0	0	0	0	0
3	306	Leasehold Improvements	9,762,342	260	92,049	0	9,670,553
4	389	Land and Land Rights	7,394,806	0	2,639	0	7,392,167
5	390	Structures and Improvements	265,708,398	4,335,077	6,609,731	(76)	263,433,668
6	391	Office Furniture and Equipment	54,659,032	7,351,334	10,627,458	(44,492)	51,338,416
7	392	Transportation Equipment	152,977,506	11,463,561	11,417,289	(3,594,955)	149,428,823
8	393	Stores Equipment	0	0	0	0	0
9	394	Tools, Shop and Garage Equipment	43,305,976	12,390,011	368,214	0	55,327,773
10	395	Laboratory Equipment	7,858,267	131,816	282,128	0	7,707,955
11	396	Power Operated Equipment	0	0	0	0	0
12	397	Communications Equipment	21,577,489	1,320,089	2,520,814	0	20,376,764
13	398	Miscellaneous Equipment	4,677,518	39,449	1	0	4,716,966
14	399	Other Tangible Property	0	0	0	0	0
15	399.1	Asset Retirement Costs	0	0	0	0	0
16		Total Service Company Property (Total of Lines 1-15)	567,921,334	37,031,597	31,920,323	(3,639,523)	569,393,085
17	107	Construction Work in Progress:					
18		Capitalized Software	665	(627)			38
19		General and Misc Equipment	7,184,710	6,226,699			13,411,409
20		Improvements to Office Buildings	3,922,108	4,036,851			7,958,959
21			0				0
31		Total Account 107 (Total of Lines 18-30)	11,107,483	10,262,923		0	21,370,406
32		Total (Lines 16 and Line 31)	579,028,817	47,294,520		(3,639,523)	590,763,491

FOOTNOTE DATA

(a) Concept: ServiceCompanyPropertyIncludingConstructionWorkInProgress

	Balance at Beginning of Year
101 Service Company Property	\$ 294,086,873
101.1 Property Under Capital Lease *	266,939,692
106 Completed Construction Not Classified	6,894,769
107 Construction Work In Progress	11,107,483
	579,028,817
Total	\$ 579,028,817

*Provision for leased assets in the amount of (\$83,857,438) included in FERC Account 101.1 is shown on page 104.

(b) Concept: ServiceCompanyPropertyIncludingConstructionWorkInProgressAdjustments

	Other Changes
Lease Transfers	\$ (3,639,523)
	(3,639,523)
Total	\$ (3,639,523)

(c) Concept: ServiceCompanyPropertyIncludingConstructionWorkInProgress

	Balance at End of Year
101 Service Company Property	\$ 303,156,880
101.1 Property Under Capital Lease *	254,593,966
106 Completed Construction Not Classified	11,642,239
107 Construction Work In Progress	21,370,406
	590,763,491
Total	\$ 590,763,491

*Provision for leased assets in the amount of (\$89,531,587) included in FERC Account 101.1 is shown on page 104.

	End of Year	Beginning of Year
Reconciliation to Balance Sheet		
101.1 Property Under Capital Lease per above	\$ 254,593,966	\$ 266,939,692
Provision for leased assets per above	(89,531,587)	(83,857,438)
101.1 Property Under Capital Lease Page 101	\$ 165,062,379	\$ 183,082,254

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Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization	0	0	0	0	0
2	303	Miscellaneous Intangible Plant	(245)	0	0	0	(245)
3	306	Leasehold Improvements	6,868,524	515,641	0	0	7,384,165
4	389	Land and Land Rights	(6,816)	0	2,639	9,455	0
5	390	Structures and Improvements	125,655,882	2,313,086	4,601,147	2,383,023	125,750,844
6	391	Office Furniture and Equipment	26,411,158	329,638	10,550,439	7,510,231	23,700,588
7	392	Transportation Equipment	41,868,887	0	7,555,876	17,021,413	51,334,424
8	393	Stores Equipment	0	0	0	0	0
9	394	Tools, Shop and Garage Equipment	8,616,571	2,299,560	367,960	243,914	10,792,085
10	395	Laboratory Equipment	5,373,599	121,979	282,128	348,294	5,561,744
11	396	Power Operated Equipment	0	0	0	0	0
12	397	Communications Equipment	9,565,101	1,180,194	2,520,814	2,242,691	10,467,172
13	398	Miscellaneous Equipment	1,186,033	75,801	1	56,188	1,318,021
14	399	Other Tangible Property	0	0	0	0	0
15	399.1	Asset Retirement Costs	0	0	0	0	0
16		Total	225,538,694	6,835,899	25,881,004	29,815,209	236,308,798

FERC FORM No. 60 (NEW 12-05)

FOOTNOTE DATA

(a) Concept: AccumulatedProvisionForDepreciationAndAmortizationServiceCompanyProperty	
	Balance at Beginning of Year
101.1 Property Under Capital Lease *	\$ 83,857,438
108 Accumulated Provision for Depreciation of Service Company Property	135,105,983
111 Accumulated Provision for Amortization of Service Company Property	6,575,273
Total	\$ 225,538,694
*FERC Account 101.1 includes \$83,857,438 of provision for leased assets.	
(b) Concept: AccumulatedProvisionForDepreciationAndAmortizationServiceCompanyPropertyAdjustments	
Other Changes:	Amount
Lease Additions and Transfers	30,242,007
Retirement Work In Progress	(155,774)
Cost of Removal for 1RP, AEP Parking Garage ,and Arena Building	(378,548)
Expense related to the Aircraft Hanger Reclassification	107,524
Total	\$ 29,815,209
(c) Concept: AccumulatedProvisionForDepreciationAndAmortizationServiceCompanyProperty	
	Balance at End of Year
101.1 Property Under Capital Lease *	\$ 89,531,587
108 Accumulated Provision for Depreciation of Service Company Property	139,572,088
111 Accumulated Provision for Amortization of Service Company Property	7,205,123
Total	\$ 236,308,798
*FERC Account 101.1 includes \$89,531,587 of provision for leased assets.	

FERC FORM No. 60 (NEW 12-05)

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Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	0	0
2	124	Other Investments	261,826,901	225,312,917
3	128	Other Special Funds	284,789,711	190,025,325
4	136	Temporary Cash Investments	0	0
5		(Total of Line 1-4)	546,616,612	415,338,242

FOOTNOTE DATA

(a) Concept: InvestmentsIncludingTemporaryCashInvestments		
ACCOUNT DESCRIPTION	Balance at Beginning of Year	Balance at End of Year
Account 124 - Other Investments		
Cash Surrender Value of Deferred Compensation Plan, issued by Northwest Mutual Life and John Hancock.	\$ 18,649,354	\$ 14,195,071
Cash Surrender Value of Umbrella Trust, issued by Prudential Life and Wells Fargo	238,173,177	204,838,734
Cash Surrender Value of Central and South West Supplemental Executive Retirement Plan, issued by The Newport Group	114,927	439
Cash Surrender Value of Deferred Compensation Plan, for Central and South West Legacy Umbrella Trust, issued by Prudential - Interest & Dividends	23,631	22,759
	4,865,812	6,255,914
Total Other Investment	\$ 261,826,901	\$ 225,312,917
ACCOUNT DESCRIPTION	Balance at Beginning of Year	Balance at End of Year
Account 128 - Other Special Funds		
PRW Net Funded Position	\$ 284,789,711	\$ 190,025,325
Total Other Special Funds	\$ 284,789,711	\$ 190,025,325
Schedule IV - Investments (105) Grand Total	\$ 546,616,612	\$ 415,338,242

FERC FORM No. 60 (REVISED 12-07)

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
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Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
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Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
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Name of Respondent: American Electric Power Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) 04/28/2023		Year/Period of Report: End of: 2022/ Q4	
Schedule V - Accounts Receivable from Associate Companies							
1. List the accounts receivable from each associate company. 2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.							
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)		
1	146	Accounts Receivable From Associate Companies					
2		Associate Company:					
3		Accounts Receivable from Associated Companies	202,578,602	(a) (b) 235,710,658	811,039,386		
40	Total		202,578,602	235,710,658			

FOOTNOTE DATA

(a) Concept: AccountsReceivableFromAssociateCompanies

American Electric Power Service Corporation
146 Accounts Receivable from Associate Companies

Associate Company	Balance at Beginning of Year	Balance at Close of Year
Abstract Digital	15,120	0
AEP Appalachian Transmission Company, Inc.	113,477	470,001
AEP Clean Energy Resources LLC	758,315	63,296
AEP Coal, Inc.	0	13,456
AEP Credit, Inc.	36,259	45,336
AEP Energy Partners, Inc.	170,325	451,826
AEP Energy Service Gas Holding Company	516	0
AEP Energy Services, Inc.	29,899	35,722
AEP Energy Supply LLC	75,579	63,160
AEP Energy, Inc	427,350	1,212,972
AEP Generating Company	91,413	107,465
AEP Generation Resources	157,443	273,421
AEP Indiana Michigan Transmission Company, Inc.	6,155,295	7,826,456
AEP Kentucky Coal, LLC	0	60
AEP Kentucky Transmission Company, Inc.	317,299	208,850
AEP Nonutility Funding LLC	1,237	2,356
AEP Ohio Transmission Company, Inc.	9,392,510	12,349,468
AEP Oklahoma Transmission Company, Inc.	2,955,266	3,467,483
AEP OnSite Partners, LLC	259,491	271,346
AEP Pro Serv, Inc.	42,016	22,015
AEP Renewables Development LLC	627	2,460
AEP Renewables, LLC	121,525	202,861
AEP Retail Energy Partners LLC	330	358
AEP Santa Rita East	5	5
AEP Southwestern Transmission Company, Inc.	5,584	6,635
AEP System Pool	834,251	775,015
AEP T&D Services, LLC	48,078	148,706
AEP Texas Company	22,210,238	27,769,585
AEP Transmission Company, LLC	5,531	630,003
AEP Transmission Holding Company, LLC	42,974	48,434
AEP Utility Funding LLC	58,758	10,996
AEP Ventures, LLC	37,722	42,414
AEP West Virginia Transmission Company, Inc.	4,350,036	6,552,995
American Electric Power Company	12,762,758	10,690,865
Appalachian Power Company	44,006,699	41,465,885
Appalachian Rate Relief Fund	71,771	71,771
Apple Blossom Hold Co	0	4,016
Apple Blossom Wind, LLC	12,233	14,971
Auwahi Wind Energy, LLC	4,484	3,216

Associate Company	Balance at Beginning of Year	Balance at Close of Year
Black Oak Wind, LLC	2,096	10,354
Blackhawk Coal Company	1,277	771
Bold Transmission, LLC	3,680	1,051
Cedar Coal Company	38	690
Cedar Creek II, LLC	2,646	0
Conesville Coal Preparation Company	121	1,024
CSW Energy, Inc.	22	365
Desert Sky Wind Farm LLC	71,787	85,585
Dolet Hills Lignite Co, LLC	70,537	70,579
Electric Transmission TX, LLC	4,695,215	5,861,833
Flat Ridge 3 Wind Energy, LLC	12,912	1,758
Great Bend Solar, LLC	8,909	3,286
Harry Allen Solar Energy LLC	711	1,842
Indiana Michigan Power Company	21,810,487	27,660,514
Kentucky Power Company	7,907,094	6,141,218
Kingsport Power Company	734,174	1,115,282
NM Renewable Development, LLC	5,864	5,908
NMRD Data Center II, LLC	1,314	1,846
NMRD Data Center III, LLC	79,782	79,782
Ohio Franklin Realty, LLC	72,506	77,221
Ohio Power Company	25,539,296	31,056,633
Oxbow Lignite Company, LLC	3,916	15,203
Public Liability	0	2,743
Public Service Company of Oklahoma	13,746,149	17,688,074
Sempra Renewables, LLC	150,307	235,350
Snowcap Coal Company, Inc.	4,003	6,541
Solar LLCs	3,226	4,778
Southwestern Electric Power Company	20,455,545	23,803,211
Transource Energy, LLC	0	468,334
Transource Maryland	28,630	26,249
Transource Missouri, LLC	207,238	303,161
Transource Oklahoma	423,546	40,479
Transource Pennsylvania	77,368	242,475
Transource West Virginia, LLC	58,979	65,354
Trent Wind Farm LLC	54,122	72,961
United Sciences Testing, Inc.	127,234	77
Wheeling Power Company	645,457	5,232,246
Grand Total	202,578,602	235,710,658

(b) Concept: AccountsReivableFromAssociateCompanies

**American Electric Power Service Corporation
Summary of Convenience Payments**

Associate Company	Total
AEP Appalachian Transmission Company, Inc.	794,136
AEP Clean Energy Resources LLC	12,489
AEP Coal, Inc.	1,415,971
AEP Energy Partners, Inc.	690,998
AEP Energy, Inc	620,928
AEP Generating Company	122,531
AEP Generation Resources	1,210,922
AEP Indiana Michigan Transmission Company, Inc.	23,033,264
AEP Investments, Inc.	594,987
AEP Kentucky Coal, LLC	46,912
AEP Kentucky Transmission Company, Inc.	632,644
AEP Ohio Transmission Company, Inc.	59,671,985
AEP Oklahoma Transmission Company, Inc.	7,628,796
AEP OnSite Partners, LLC	17,150
AEP Pro Serv, Inc.	37,300
AEP Southwestern Transmission Company, Inc.	900
AEP System Pool	964
AEP T&D Services, LLC	26,828,061
AEP Texas Company	50,396,276
AEP Transmission Company, LLC	59,164
AEP Transmission Holding Company, LLC	1,135,753
AEP Ventures, LLC	70,645
AEP West Virginia Transmission Company, Inc.	106,160,000
American Electric Power Company	189,776
Appalachian Power Company	167,064,431
Auwahi Wind Energy, LLC	71,535
Bold Transmission, LLC	500,000
Cedar Coal Company	5,646
Conesville Coal Preparation Company	2,390
CSW Energy, Inc.	0
Dolet Hills Lignite Co, LLC	90,539
Electric Transmission TX, LLC	2,761,188
Flat Ridge 3 Wind Energy, LLC	1,893
Franklin Real Estate Company	288,802
Harry Allen Solar Energy LLC	16
Indiana Franklin Realty, Inc.	220,336
Indiana Michigan Power Company	90,284,530
Jacumba Solar LLC	400,314
Associate Company	Total
Kentucky Power Company	12,211,817
Kingsport Power Company	1,573,913
Kyte Works, LLC	9
NM Renewable Development, LLC	44
Ohio Franklin Realty, LLC	87,557
Ohio Power Company	202,702,245
Oxbow Lignite Company, LLC	32
Public Service Company of Oklahoma	25,164,484
Southwestern Electric Power Company	24,803,964
Transource Energy, LLC	191
Transource Maryland	51,400
Transource Missouri, LLC	14
Transource Oklahoma	144,305
Transource Pennsylvania	37,337
Transource West Virginia, LLC	6,110
Trent Wind Farm LLC	11,135
United Sciences Testing, Inc.	51,851
Wheeling Power Company	1,128,806
Grand Total	811,039,386

Name of Respondent: American Electric Power Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) 04/28/2023		Year/Period of Report: End of: 2022/ Q4	
Schedule VI - Fuel Stock Expenses Undistributed							
<p>1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.</p> <p>2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.</p>							
Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)		
1	152	Fuel Stock Expenses Undistributed					
2		Associate Company:					
3		Appalachian Power Company	1,367,399	558,336	1,925,735		
4		Indiana Michigan Power Company	706,348	222,710	929,058		
5		Kentucky Power Company	309,644	109,166	418,810		
6		Public Service Company of Oklahoma	389,014	201,971	590,985		
7		Southwestern Electric Power Company	1,509,604	464,337	1,973,941		
8		Wheeling Power Company	140,425	49,605	190,030		
9		Other	16,883	25,062	41,945		
10					0		
11		Less :Amount billed	(4,439,317)	(1,631,187)	(6,070,504)		
40	Total		0	0	0		

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FOOTNOTE DATA

(a) Concept: FuelStockExpensesUndistributed

The fuel functions performed by AEP Service Company include:

The coordination of fuel delivery to fossil fuel power plants which includes responding to power plant tests and monitoring the location of equipment such as barges and railcars that transport the fuel.

The provision of technical and economic analysis and investigation necessary to resolve problems.

The pricing of fuel consumed, the establishment of fuel inventory value, the recording and monitoring of accounting records for fuel purchased and fuel consumed including quantity and cost information.

The performance of laboratory analyses of coal and water samples for quality control purposes.

The production and distribution of specific Fuel filings which includes preparation of schedules, exhibits, and testimony.

Tasks performed to process invoices relating to purchase order and/or non-purchase order transactions for payment. It also includes preparation account/work order classification, verification, and release of disbursement checks.

The procurement of fuel and other combustion products, including all tasks necessary to negotiate, develop and administer fuel supply and pipeline agreements with fuel and pipeline vendors. This includes all processes involved in maintaining a business relationship with fuel vendors and pipeline companies, from establishing contact to approving pricing for payment of fuel delivered.

Tasks associated with the receipt of fuel, storage of fuel, operation and monitoring of the fuel feed system and related components up to and including the bunkers/silo.

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Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule VII - Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3		AEP Appalachian Transmission Company, Inc.	48,838	35,703	84,541
4		AEP Clean Energy Resources LLC	79,803	18,703	98,506
5		AEP Credit, Inc.	(16)		(16)
6		AEP Energy Partners, Inc.	17,903	21,711	39,614
7		AEP Energy Services, Inc.	5,282	6,597	11,879
8		AEP Energy Supply LLC	147	227	374
9		AEP Energy, Inc	27,535	4,283	31,818
10		AEP Generating Company	28,534	14,685	43,219
11		AEP Generation Resources	13,104	15,345	28,449
12		AEP Indiana Michigan Transmission Company, Inc.	722,428	893,439	1,615,867
13		AEP Investments, Inc.	417	502	919
14		AEP Kentucky Transmission Company, Inc.	44,726	46,744	91,470
15		AEP Nonutility Funding LLC	57	73	130
16		AEP Ohio Transmission Company, Inc.	1,686,505	1,556,609	3,243,114
17		AEP Oklahoma Transmission Company, Inc.	398,974	395,668	794,642
18		AEP OnSite Partners, LLC	20,491	37,093	57,584
19		AEP Pro Serv, Inc.	17	13	30
20		AEP Renewables, LLC	40,021	41,123	81,144
21		AEP Retail Energy Partners LLC	2	3	5
22		AEP Southwestern Transmission Company, Inc.	(3)	19	16
23		AEP T&D Services, LLC	5,055	2,913	7,968
24		AEP Texas Company	3,926,141	3,739,813	7,665,954
25		AEP Transmission Company, LLC	101	81	182
26		AEP Transmission Holding Company, LLC	1,281	2,193	3,474

27		AEP Utility Funding LLC	966	1,109	2,075
28		AEP Ventures, LLC	4,092	3,438	7,530
29		AEP West Virginia Transmission Company, Inc.	615,533	633,591	1,249,124
30		American Electric Power Company	14,670	17,164	31,834
31		Appalachian Power Company	5,618,393	4,375,151	9,993,544
32		CSW Energy, Inc.	(21)	163	142
33		Desert Sky Wind Farm LLC	11,115	19,900	31,015
34		Electric Transmission TX, LLC	280,071	522,451	802,522
35		Flat Ridge 3 Wind Energy, LLC	73	9	82
36		Indiana Michigan Power Company	3,104,855	2,278,212	5,383,067
37					0
38		Kentucky Power Company	1,376,877	918,482	2,295,359
39		Kingsport Power Company	86,026	82,885	168,911
40		Ohio Power Company	4,793,004	3,670,035	8,463,039
41		Public Service Company of Oklahoma	3,037,997	2,116,522	5,154,519
42		RITELine Indiana, LLC	6	9	15
43		Sempra Renewables, LLC	30,415	60,103	90,518
44		Southwestern Electric Power Company	3,904,086	2,571,049	6,475,135
45		Transource Energy, LLC	116	265	381
46		Transource Maryland	436	523	959
47		Transource Missouri, LLC	7,334	8,462	15,796
48		Transource Oklahoma	485	404	889
49		Transource Pennsylvania	2,094	2,408	4,502
50		Transource West Virginia, LLC	2,696	2,727	5,423
51		Trent Wind Farm LLC	8,137	16,212	24,349
52		United Sciences Testing, Inc.	255	4	259
53		Wheeling Power Company	366,043	253,987	620,030
54		Less:Amount Billed	(30,333,097)	(24,388,805)	(54,721,902)
40	Total		0	0	0

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3		-- NONE TO REPORT --	0	
4			0	
40	Total		0	0

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Schedule IX - Miscellaneous Deferred Debits				
1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.				
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Item List:		
3		Deferred Property Taxes	105,460	124,996
4		Deferred Intercompany Expenses	20,365	214,439
5		Deferred Lease Assets - NonTaxable	379,190	1,017,393
6		IPP Admin Support Cost (net of applied credits)	(109,252)	(48,634)
7		Reimbursable RTO Study Expense	57,355	38,676
8		AEPSC Fabrication Non Billable	167,050	230,674
9		Unidentified Cash Receipts	234,094	254,116
10		Items less than \$50,000 (3 items)	(18,509)	6,748
11			0	
40	Total		835,753	1,838,408

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	Research, Development, or Demonstration Expenditures	
2		Project List:	
3		Electric Power Research Institute (EPRI) Environmental Science	2,291,140
4		Transmission Electric Power Research Institute (EPRI) Annual Portfolio	2,119,196
5		Electric Power Research Institute EPRI Annual Portfolio	1,740,441
6		Low Carbon Resource Initiative	1,246,641
7		Distribution - Electric Power Research Institute (EPRI) Annual Portfolio	1,179,079
8		Advanced Generation Program Management	937,548
9		Information Technology - Electric Power Research Institute (EPRI) Annual Portfolio	479,995
10		Electric Transportation	394,494
11		Corporate Technology Program Management	295,806
12		National Electric Energy Testing, Research & Applications Center (NEETRAC) Membership	181,081
13		Decarbonized Future	157,039
14		Distribution Research & Development Program Management	110,458
15		Industrial Advisory Committee / Carbon Research Center	110,036
16		Strategic Technology Research	93,322
17		Generation Asset Management - Program Management	83,038
18		Transmission Research & Development Program Management	76,506
19		CEA(Canadian Electric Association) T Line Asset Management Interest Group	70,500
20		CEA(Canadian Electric Association) for Distribution Projects	60,439
21		Supercritical CO2 Pilot with Gas Technologies Institute (GTI)	60,000
22		Electric Power Research Institute EPRI Annual Renewable Portfolio	56,546
23		Boiler Life and Availability Improvement	52,443

24		CEA Life Cycle Management of Station Equipment and Apparatus Interest Group	50,907
25		31 items under \$50,000	322,770
26		Less Amount Billed	(12,169,425)
40	Total		0

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Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule XI - Proprietary Capital

- For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
- For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	20,000
2			Par or Stated Value per Share	100
3			Outstanding Number of Shares	13,500
4			Close of Period Amount	1,350,000
5	204	Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		10,484,225
10	215	Appropriated Retained Earnings		0
11	219	Accumulated Other Comprehensive Income		0
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	0
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	0

Dividends paid during the year

Line No.	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
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FOOTNOTE DATA

[\(a\)](#) Concept: MiscellaneousPaidInCapital

Schedule Page: 201 Line No.: 9 Column: d

The Miscellaneous Paid-In Capital for \$10,484,225 is made up of three capital contributions.

The first capital contribution of \$99,500 represents the net investment of Central and South West Services, LP with AEPSC when the two service corporations combined as a result of the merger of Central and South West Corporation and American Electric Power in June of 2000.

The second capital contribution of \$8,123,156 was due to an American Electric Power Company Inc. board resolution in April 2009 which transferred a parking garage to AEPSC. The resolution approved the contribution of the Marconi Street Unassigned Parking Garage to AEPSC as a capital contribution in the amount of the net book value of the property. The contribution of the unassigned garage to AEPSC was proposed to align its ownership with its primary user i.e. AEPSC.

In association with the AEP Texas Inc. merger and pursuant to a December 2016 American Electric Power Company Inc. board resolution, the liabilities associated with the Central and South West's Corporate Directors Compensation Plan and its Deferred Compensation Plan were transferred to AEPSC. This transaction was treated as a distribution of paid-in capital because AEPSC assumed the liabilities with these plans.

AEP and subsidiaries join in the filing of a consolidated federal income tax return. Historically, the allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocated the benefit of current tax loss of the parent company (Parent Company Loss Benefit) to the AEP System subsidiaries through a reduction of current tax expense. In the first quarter of 2022, AEP and subsidiaries changed accounting for the Parent Company Loss Benefit from a reduction of current tax expense to an allocation through equity. AEPSC recorded \$3,432,109 in 2022 to MPIC

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Schedule XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).
2. For the deductions in Column (i), give an explanation in a footnote.
3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance at Close of Year (j)
1	223	Advances from Associate Companies								
2		Associate Company:								
3								0		0
13		Total						0	0	0
14	224	Other Long Term Debt								
15		List Creditor:								
16								0		0
28		Total						0	0	0

Name of Respondent: American Electric Power Service Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
Schedule XIII - Current and Accrued Liabilities				
1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234). 2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.				
Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associate Companies		
2		Associate Company:		
3		Notes Payable to Associates Companies	425,808,253	326,337,597
23		Subtotal (Total of Lines 3-22)	425,808,253	326,337,597
24	234	Accounts Payable to Associate Companies		
25		Associate Company:		
26		Accounts Payable to Associate Companies	27,004,806	118,637,136
40		Subtotal (Total of Lines 26-39)	27,004,806	118,637,136
41	242	Miscellaneous Current and Accrued Liabilities		
42		Items List:		
43		Miscellaneous Current and Accrued Liabilities	253,809,322	286,788,296
49		Subtotal (Total of Lines 43-48)	253,809,322	286,788,296
50		TOTAL (LINES 23, 40, AND 49)	706,622,381	731,763,030

FOOTNOTE DATA

(a) Concept: NotesPayableToAssociateCompanies

AEP has a direct financing relationship with AEPSC to meet its short term borrowing needs.

(b) Concept: AccountsPayableToAssociateCompanies

Account 234 Accounts Payable to Associate Companies	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
AEP Appalachian Transmission Company, Inc.	0	2
AEP Energy Partners, Inc.	163,232	1,698,754
AEP Energy Supply LLC	44,013	9,114,190
AEP Energy, Inc.	5,056	327
AEP Generating Company	0	1,107
AEP Generation Resources	45,285	45,817
AEP Indiana Michigan Transmission Company, Inc.	5,949	94,901
AEP Investments, Inc.	329,629	380,724
AEP Kentucky Transmission Company, Inc.	0	7,705
AEP Ohio Transmission Company, Inc.	21,921	1,957,431
AEP Oklahoma Transmission Company, Inc.	1,147	12,451
AEP OnSite Partners, LLC	501,954	232,450
AEP Pro Serv, Inc.	17,227	44
AEP T&D Services, LLC	0	3,497
AEP Texas Company	1,744,235	2,784,179
AEP Transmission Company, LLC	1,152	0
AEP West Virginia Transmission Company, Inc.	0	1,267
American Electric Power Company	2,003,051	2,241,416
Appalachian Power Company	3,519,585	16,315,433
Appalachian Rate Relief Fund	5,063	5,063
Apple Blossom Wind, LLC	2,374	408
Auwahi Wind Energy, LLC	2,701	2,701
Cedar Coal Company	0	115
Conesville Coal Preparation Company	0	378
CSW Energy, Inc.	1,627	1,632
Dolet Hills Lignite Co, LLC	0	7,707
Grid Assurance LLC	101,432	41,274
Harry Allen Solar Energy LLC	0	1
Indiana Michigan Power Company	3,978,355	15,087,109
Jacumba Solar LLC	196,225	199,760
Kentucky Power Company	949,874	973,940
Kingsport Power Company	54,606	161,612
NM Renewable Development, LLC	96,627	97,075
NMRD Data Center II, LLC	81,851	81,851
NMRD Data Center, LLC	113,344	113,344
Ohio Franklin Realty, LLC	63	187,183
Ohio Power Company	6,833,688	35,061,936
Pavant Solar III LLC	151,162	109,464
Public Liability	0	530
Public Service Company of Oklahoma	3,763,969	8,391,027
Southwestern Electric Power Company	2,064,918	17,689,964
Transource Energy, LLC	71,517	0
United Sciences Testing, Inc.	456	0
Wheeling Power Company	131,518	5,531,367
Grand Total	\$ 27,004,806	\$ 118,637,136

(c) Concept: MiscellaneousCurrentAndAccruedLiabilities

Account 242 Miscellaneous Current and Accrued Liabilities	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
Accrued Payroll	\$ 12,493,535	\$ 13,514,249
Banking Fees	206,000	196,000
Control Cash Disburse Account	1,388,016	12,777,547
Deferred Compensation Benefits	183,232	183,232
Employee Benefits	24,743,219	24,128,342
Incentive Pay	127,265,325	150,665,663
Sales/Use Tax	21,569	0
Severance Pay	2,077,881	2,271,949
Software Contract Liabilities	17,883,101	12,546,478
Unclaimed Funds	567,855	570,665
Vacation Pay	65,983,026	69,057,678
Worker's Compensation	996,563	876,493
TOTALS	\$ 253,809,322	\$ 286,788,296

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule XIV - Notes to Financial Statements

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio, explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

AEPSC is a wholly-owned subsidiary of AEP. AEPSC provides certain managerial and professional services, including administrative and engineering services, to affiliated companies in the AEP System and periodically to nonaffiliated companies. AEPSC also acts as an agent on behalf of affiliated companies in the AEP System for certain contractual arrangements, such as purchases and sales of risk management assets and liabilities. The activity associated with the agency relationship is excluded from AEPSC's financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

AEPSC's intercompany service billings, which are AEPSC's fully allocated cost, including taxes, are regulated by the FERC under the 2005 Public Utility Holding Company Act and the Federal Power Act. The FERC also has jurisdiction over the issuances and acquisitions of securities of public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. In addition, both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

Accounting for the Effects of Cost-Based Regulation

As a cost-based regulated entity, AEPSC's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with accounting guidance for "Regulated Operations," AEPSC records regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) in accordance with regulatory actions to match expenses and revenues in cost-based rates. Regulatory assets are expected to be recovered in future periods through billings to affiliated companies and regulatory liabilities are expected to reduce future billings to affiliated companies. In the event that a portion of AEPSC's business no longer met those requirements, all amounts would be recoverable from affiliated companies. In the event AEPSC would require financing or other support outside the cost reimbursement billings, this financing would be provided by AEP. Costs charged to capitalized projects of AEPSC customers are included in the financial statements of AEPSC.

Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include, but are not limited to, the effects of regulation, the effects of contingencies and certain assumptions made in accounting for pension and postretirement benefits. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

Cash and Cash Equivalents

Cash and Cash Equivalents include temporary cash investments with original maturities of three months or less.

AEP System Tax Allocation

AEPSC joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. Historically, the allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocated the benefit of current tax loss of the parent company (Parent Company Loss Benefit) to the AEP System subsidiaries through a reduction of current tax expense. In the first quarter of 2022, AEP and subsidiaries changed accounting for the Parent Company Loss Benefit from a reduction of current tax expense to an allocation through equity. The impact of this change was immaterial to AEPSC's financial statements. The consolidated net operating losses of the AEP System is allocated to each company in the consolidated group with taxable loss. With the exception of the allocation of the consolidated AEP System net operating losses, the loss of the Parent and tax credits, the method of allocation reflects a separate return result for each company in the consolidated group.

Accounts Receivable

Accounts Receivable primarily includes receivables from affiliated companies for professional services rendered. AEPSC bills affiliated companies for services rendered on a monthly basis based on a work order system that is in accordance with the 2005 Public Utility Holding Company Act. The affiliated companies generally remit these payments within 30 days.

Property and Equipment

Depreciation is provided on a straight-line basis over the estimated useful lives of the property. The annual composite depreciation rate was 2.3% and 2.2% for the years ended December 31, 2022 and 2021, respectively. **Page 204**

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-Lived Assets."

The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

Deferred Compensation

Investments include the cash surrender value of trust-owned life insurance policies held under a grantor trust to provide funds for nonqualified deferred compensation plans that AEPSC sponsors.

Valuation of Nonderivative Financial Instruments

The book values of Cash and Cash Equivalents, Advances from Affiliates, Accounts Receivable and Accounts Payable approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements of Assets and Liabilities

The accounting guidance for "Fair Value Measurements and Disclosures" establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. When quoted market prices are not available, pricing may be completed using comparable securities, dealer values, operating data and general market conditions to determine fair value. Valuation models utilize various inputs such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market data) and other observable inputs for the asset or liability.

AEP utilizes its trustee's external pricing service to estimate the fair value of the underlying investments held in the benefit plan trusts. AEP's investment managers review and validate the prices utilized by the trustee to determine fair value. AEP's management performs its own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes.

Assets in the benefits trusts are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and equity securities. They are valued based on observable inputs primarily unadjusted quoted prices in active markets for identical assets. Items classified as Level 2 are primarily investments in individual fixed income securities. Fixed income securities generally do not trade on exchanges and do not have an official closing price but their valuation inputs are based on observable market data. Pricing vendors calculate bond valuations using financial models and matrices. The models use observable inputs including yields on benchmark securities, quotes by securities brokers, rating agency actions, discounts or premiums on securities compared to par prices, changes in yields for U.S. Treasury securities, corporate actions by bond issuers, prepayment schedules and histories, economic events and, for certain securities, adjustments to yields to reflect changes in the rate of inflation. Other securities with model-derived valuation inputs that are observable are also classified as Level 2 investments. Investments with unobservable valuation inputs are classified as Level 3 investments. Investments classified as Other are valued using Net Asset Value as a practical expedient. Items classified as Other are primarily cash equivalent funds, common collective trusts, commingled funds, structured products, private equity, real estate, infrastructure and alternative credit investments. These investments do not have a readily determinable fair value or they contain redemption restrictions which may include the right to suspend redemptions under certain circumstances. Redemption restrictions may also prevent certain investments from being redeemed at the reporting date for the underlying value.

Revenues and Expenses

AEPSC provides certain managerial and professional services to both affiliated and nonaffiliated companies. The costs of the services are billed on a direct-charge basis, whenever possible. Costs incurred to perform services that benefit more than one company are allocated to the benefiting companies using one of 80 FERC accepted allocation factors. The allocation factors used to bill for services performed by AEPSC are based upon formulae that consider factors such as number of customers, number of employees, number of transmission pole miles, number of invoices and other factors. The data upon which these formulae are based are updated monthly, quarterly, semi-annually or annually, depending on the particular factor and its volatility. The billings for services are made at cost and include no compensation for a return on investment.

Income Taxes

AEPSC uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be recovered or settled.

When the flow-through method of accounting for temporary differences is reflected in regulated revenues (that is, when deferred taxes are not included in the cost-of-service for determining regulated rates), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

AEPSC accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." AEPSC classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Other Operation expense.

Pension and OPEB Plans Name of Respondent:		This Report Is:		Resubmission Date (Mo, Da, Yr)	Year/Period of Report:
American Electric Power Service Corporation		(1) <input checked="" type="checkbox"/> An Original		04/28/2023	End of: 2022/ Q4
AEPSC participates in an AEP sponsored qualified pension plan and two unfunded non-qualified pension plans. Substantially all of AEPSC's employees are covered by the qualified plan or both the qualified and non-qualified pension plans. AEPSC also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees. AEPSC accounts for its OPEB plans using multiple-employer accounting. See Note 5 -		(2) <input type="checkbox"/> A Resubmission			
Schedule XVI - Comparative Income Statements					
Line	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)	
Benefit Plans for additional information including significant accounting policies associated with the plans.					
AEP has several trust funds with significant investments intended to provide for future payments of pension and OPEB benefits. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for the trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the investment risk of the assets relative to the associated liabilities. To minimize investment risk, the trust funds are broadly diversified among classes of assets, investment strategies and investment managers. Management regularly reviews the actual asset allocations and periodically rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.					
2	400	SERVICE COMPANY OPERATING REVENUES	1,868,593,934	1,694,035,361	
3	401	OPERATION EXPENSES	868,392,247	791,834,666	
5	402	Maintenance Expenses	135,457,587	128,627,678	
All benefit plan assets are invested in accordance with each plan's investment policy. The investment policy outlines the investment objectives, strategies and target allocations by plan.					
7	403.1	Depreciation Expense for Asset Retirement Costs	0	0	
The investment philosophies for AEP's pension plans are to diversify risks and optimize net returns. Strategies used include:					
8	404	Amortization of Limited-Term Property	522,326	545,394	
9	405	Amortization of Other Property	0	0	
10	407.3	Regulatory Debits	0	0	
11	407.4	Regulatory Credits	0	0	
The objective of the investment policy for the pension fund is to maintain the funded status of the plan while providing for growth in the plan assets to offset the growth in the plan liabilities. The current target asset allocations are:					
12	408.1	Taxes Other Than Income Taxes, Operating Income Pension Plan Assets Target	61,857,127	58,797,981	
13	409.1	Equity Income Taxes, Operating Income	31,685,629	16,796,765	
14	410.1	Other Provision for Deferred Income Taxes, Operating Income	352,938,604	319,616,791	
15	411.1	Equity Operating Income	(364,964,403)	(336,351,554)	
16	411.4	Cash Investment Tax Credit, Service Company Property	0	0	
The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exception of proportionate and non-affiliated holdings of AEP securities in passive index strategies or certain commingled funds). However, the investment policies do not preclude the benefit trust funds from receiving contributions in the form of AEP securities, provided that the AEP securities acquired by each plan may not exceed the limitations imposed by law. For equity investments, the concentration limits are as follows:					
19	411.10	Accrual Expense	0	0	
20	412	Costs and Expenses of Construction of Other Services	779,661,188	699,708,226	
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work	0	0	
For fixed income investments, each investment manager's portfolio is compared to investment grade, diversified long and intermediate benchmark indices.					
22	417	NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	1,071,863,877	1,085,355,364	
A portion of the pension assets is invested in real estate funds to provide diversification, and return and hedge against inflation. Real estate properties are illiquid, difficult to value and not actively traded. Real estate investment managers manage commingled funds that hold real estate properties. To mitigate investment risk in the real estate portfolio, commingled real estate funds are used to ensure that holdings are diversified by region, property type and risk classification. Real estate holdings include core, value-added and opportunistic classifications.					
23	418	OTHER INCOME	16,730,057	8,679,997	
A portion of the pension assets is invested in private equity. Private equity investments add return and provide diversification and typically require a long-term time horizon to evaluate investment performance. Private equity is classified as an alternative investment because it is illiquid, difficult to value and not actively traded. The pension plan uses limited partnerships to invest across the private equity investment spectrum. The private equity holdings are with multiple general partners who help monitor the investments and provide investment selection expertise. The holdings are currently comprised of venture capital, buyout and hybrid debt and equity investments.					
25	418.1	Equity in Earnings of Subsidiary Companies	0	0	
26	419	Interest and Dividend Income	(11,846)	(10,677)	
AEP participates in securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the					
27	419.1		0	0	

28	421	Allowance for Other Funds Used During Construction	the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The security program's objective is to provide modest incremental income with a limited increase in risk. As of December 31, 2022 and 2021, the fair value of securities on loan as part of the program was \$83.3 million and \$136.7 million, respectively. Cash and securities obtained as collateral exceeded the value of the securities loaned.	551,203	444,264
29	424	Miscellaneous Income or Loss			
30	425	Gain on Disposition of Property	Insurance Company is held in the OPEB plan trusts. Earnings on plan assets are tax-deferred in the Taxable Voluntary Employees' Beneficiary Association trust is to minimize taxes paid on the asset growth in the trust. Earnings on plan assets are tax-deferred in the TOLI contract and can be used to fund future retiree medical liabilities. With consideration to other investments held in the trust, the cash value of the TOLI contracts is invested in two diversified funds. A portion is invested in a commingled fund with underlying investments traded on major international equity exchanges. The other portion of the TOLI cash value is invested in a diversified commingled fund.	109,798	433,587
31	426	Loss on Disposition of Property	underlying corporate bonds and asset-backed securities.	0	
32	425	Miscellaneous Amortization	held in cash trust to provide liquidity and meet short-term cash needs. Cash equivalent funds are used to provide diversification and preserve principal. The underlying holdings in the cash funds are investment grade money market instruments including commercial paper, certificates of deposit and Treasury bills and types of investments that settle in cash were settled.	307,330	373,899
33	426	Donations			
34	428	Life Insurance		0	
35	426	Penalties	As of December 31, 2022, AEPSC had performance shares and restricted stock units outstanding under the American Electric Power System 2015 Long-Term Incentive Plan (2015 LTIP). Upon vesting, all outstanding performance shares and restricted stock units settle in AEP common stock. All performance units awarded prior to 2017 and restricted stock units granted after January 1, 2013 and prior to January 1, 2017 that vested to executive officers were settled in cash. During 2019, all of the remaining performance units and restricted stock units that settle in cash were settled.	13,579	24,009
36	426	Expenditures for Certain Civic, Political and Related Activities		5,437,362	4,941,400
37	426	Expenditures for Certain Civic, Political and Related Activities		5,437,362	4,941,400
38	426	Other Deductions	AEPSC maintains a variety of tax-qualified and non-qualified deferred compensation plans for employees that include, among other options, an investment in or an investment return equivalent to that of AEP common stock. This includes AEP career shares maintained under the American Electric Power System Stock Ownership Requirement Plan (SORP), which facilitates executives in meeting minimum stock ownership requirements assigned to them by the Human Resources Committee of AEP's Board of Directors. AEP career shares are derived from vested performance shares granted to employees under LTIP and previous long-term incentive plans. AEP career shares accrue additional dividend shares in an amount equal to dividends paid on AEP common shares at the closing market price on the dividend payments date. All AEP career shares are paid out in AEP common stock after the executive's service with AEP ends.	9,332,069	20,788
39	426	Other Deductions	Performance shares awarded after January 1, 2017 are classified as temporary equity in the Mezzanine Equity section on the Parent's balance sheets. These awards may be settled in cash upon an employee's qualifying termination due to a change in control. Because such event is not solely within the control of the company, these awards are classified outside permanent equity.	0	(18)
40	426	Income Taxes, Other Income and Deductions	AEPSC measures and recognizes compensation expense for all share-based payment awards to employees based on estimated fair values. For share-based payment awards with service only vesting conditions, AEPSC recognizes compensation expense on a straight-line basis. Stock-based compensation expense recognized on AEPSC's statements of operations for the years ended December 31, 2022 and 2021 is based on the number of outstanding awards at the end of each period without a deduction for estimated forfeitures. AEPSC's statements of operations include a provision for deferred income taxes in the period in which they occur.	0	0
41	426	Income Taxes, Other Income and Deductions	For the years ended December 31, 2022 and 2021, compensation costs are included in Net Income for the performance shares, career shares and restricted stock units. Compensation costs also be capitalized. See Note 9, Stock-Based Compensation for additional information.	(207,919)	(283,903)
42	411	Provision for Deferred Income Taxes - Credit, Other Income and Deductions			
43	411	Provision for Deferred Income Taxes - Credit, Other Income and Deductions			
44	411	Provision for Deferred Income Taxes - Credit, Other Income and Deductions			
45	411	Provision for Deferred Income Taxes - Credit, Other Income and Deductions			
46	411	Provision for Deferred Income Taxes - Credit, Other Income and Deductions			
47	411	Provision for Deferred Income Taxes - Credit, Other Income and Deductions			
48	427	Interest on Long-Term Debt	Management reviewed subsequent events through April 11, 2023, the date that AEPSC's 2022 Annual Report was available to be issued.	0	
49	428	Amortization of Debt Discount and Expense	During FASB's standard-setting process and upon issuance of final standards, management reviews the new accounting literature to determine its relevance, if any, to AEPSC's business. There are no new standards expected to have a material impact on AEPSC's financial statements.	0	
50	429	(less) Amortization of Premium on Debt - Credit		0	
51	430	Interest on Debt to Associate Companies	Recognized regulatory assets and liabilities are comprised of the following items:	6,474,744	1,381,064
52	431	Other Interest Expense		146,611	557,182
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		124,560	836
54		TOTAL INTEREST CHARGES (Total of Lines 48-53)		6,496,795	1,937,410
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)		0	0
56		EXTRAORDINARY ITEMS			

57	434	Extraordinary Income	December 31, 0		Remaining
			2022	2021	Recovery Period
58	435	(less) Extraordinary Deductions	(in thousands) 0		
Noncurrent Regulatory Assets					
59		Regulatory assets approved for recovery	0		0
NET Extraordinary Items (Line 57 less Line 58)					
60	400	Regulatory Assets Currently Not Eligible for Recovery	0		
(less) Income Taxes, Extraordinary					
Amounts Due from Affiliates for Pension and OPEB Funded Status					
61		Extraordinary Items After Taxes (Line 59 less Line 60)	\$ 441,436	\$ 341,880	12 years
Total Noncurrent Regulatory Assets			<u>\$ 441,436</u>	<u>\$ 341,880</u>	<u>0</u>
62		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	December 31, 0		Remaining Refund Period
			2022	2021	

FERC FORM No. 60 (REVISED 12-07) Noncurrent Regulatory Liabilities

Regulatory liabilities approved for payment: Page 301

<u>Regulatory Liabilities Currently Paying a Return</u>			
Income Taxes, Net (a) (b)	\$ 19,064	\$ 19,367	(c)
Total Noncurrent Regulatory Liabilities	<u>\$ 19,064</u>	<u>\$ 19,367</u>	

- (a) This balance primarily represents regulatory liabilities for Excess ADIT as a result of the reduction in the corporate federal income tax rate from 35% to 21% related to the enactment of Tax Reform.
- (b) Refunded using Average Rate Assumption Method.
- (c) Refunded over the period for which the related deferred income tax reverse, which is generally based on the expected life for the underlying assets. Excess ADIT Associated with Certain Depreciable Property is refunded over the remaining depreciable life of the underlying assets. Excess ADIT that is Not Subject to Rate Normalization Requirements was \$7.9 million for the year ended December 31, 2022 and is to be refunded over 8 years.

4. COMMITMENTS, GUARANTEES AND CONTINGENCIES

AEPSC is subject to certain claims and legal actions arising in its ordinary course of business. The ultimate outcome of such pending or potential litigation cannot be predicted. For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

COMMITMENTS

AEPSC has commitments to support its operations. In the normal course of business, AEPSC contractually commits to third-party vendors for certain material purchases and other services. AEPSC also purchases materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination. In accordance with the accounting guidance for "Commitments", AEPSC had the following contractual commitments as of December 31, 2022 relating to contract software liabilities. See "Contract Software Liabilities" section of Note 1 for additional information.

Less Than 1 Year	2-3 Years	4-5 Years	After 5 Years	Total
(in thousands)				
\$ 17,931	\$ 35,863	\$ 17,932	\$ —	\$ 71,726

GUARANTEES

Liabilities for guarantees are recorded in accordance with the accounting guidance for "Guarantees." There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third parties unless specified below.

Letters of Credit

AEPSC enters into standby letters of credit with third parties. These letters of credit were issued in the ordinary course of business and cover items such as construction contracts, insurance programs, security deposits and debt service reserves. As of December 31, 2022, the maximum future payments of the letters of credit were \$159.2 million with maturities ranging from January 2023 to October 2023.

Indemnifications and Other Guarantees

Contracts

AEPSC enters into certain types of contracts which require indemnifications. Typically, these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of December 31, 2022, there were no material liabilities recorded for any indemnifications.

Lease Agreements

AEPSC leases certain equipment under master lease agreements. See "Master Lease Agreements" section of Note 7 for additional information.

CONTINGENCIES

Insurance and Potential Losses

AEPSC maintains insurance coverage normal and customary for electric utilities, subject to various deductibles. AEPSC also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cyber security incidents. Insurance includes coverage for all risks of physical loss or damage to AEPSC assets, subject to insurance policy conditions and exclusions. Property generally includes AEPSC facilities. The insurance programs also generally provide coverage against loss arising from certain claims made by third parties. Coverage is generally provided by a combination of the protected cell of Energy Insurance Services and/or various industry mutual and/or commercial insurance carriers.		This Report is: (1) An Original (2) A Resubmission Resubmission Date (Mo, Da, Yr) 04/28/2023		Year/Period of Report: End of 2022 Q4					
<p align="center">Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies</p> Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities. Future losses or liabilities, if they occur, which are not completely insured, would be recovered from affiliated companies.									
5. BENEFIT PLANS Service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing schedule.									
For a discussion of investment strategy, investment limitations, target asset allocations and the classification of investments within the fair value hierarchy, see "Fair Value Measurements of Assets and Liabilities" and "Investments Held in Trust for Future Liabilities" sections of Note 1.									
AEPSC participates in an AEPSC qualified pension plan and two non-qualified pension plans. Substantially all of AEPSC's employees are covered by the qualified plan both the defined non-qualified pension plans. AEPSC also participates in OPEB plans sponsored by AEPSC for health and life insurance benefits for retired employees.	Account Line Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)	
AEPSC recognizes the funded status associated with defined benefit pension and OPEB plans on its balance sheets. Disclosures about the plans are required by the "Compensation - Retirement Benefits" accounting guidance. AEPSC recognizes an asset for a plan's overfunded status or a liability for a plan's underfunded status. AEPSC recognizes regulatory assets and liabilities of other companies for qualifying benefits regulated operations that will be billed to affiliated companies.									
Actuarial Assumptions for Benefit Obligations									
2	404-405	Depreciation Expense	522,326		522,326			0	
The weighted-average assumptions used in the measurement of benefit obligations are shown in the following table:									
3	407.3-407.4	Regulatory Debits/Credits - Net Assumptions						0	
Pension Plans						OPEB			
Discount Rate						2022	2021	December 31, 2022	2021
4	408.1-408.2	Taxes Other Than Income Taxes	61,855,297	1,830,500	61,857,127	0	NA	NA	
Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.						5.00%	4.25%	2.90%	3.50%
5	409.1-409.3	Income Taxes	31,685,629		31,685,629		NA	NA	
A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds is constructed with cash flows matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.						4.00%	5.10% (a)	NA	NA
6	410.1-410.2	Provision for Deferred Taxes	352,938,604		352,938,604			0	
7	411.1-411.2	Provision for Deferred Taxes - Credit	365,172,322		365,172,322			0	
For 2022, the rate of compensation increase assumed varies with the age of the employee, ranging from 3% per year to 11.5% per year, with the average increase shown in the table above.									
Actuarial Assumptions for Net Periodic Benefit Costs									
8	411.6	Disposition of Service Company Plant						0	
The weighted-average assumptions used in the measurement of benefit costs are shown in the following table:						Pension Plans		OPEB	
Losses from Disposition of Service Company Plant						2022	2021	Years Ended December 31, 2022	2021
9	411.7	Losses from Disposition of Service Company Plant			0	0	2.90%	2.55%	
Expected Return on Plan Assets						4.00%	4.75%	2.50%	2.90%
Rate of Compensation Increase						5.00% (a)	5.10% (a)	4.00%	NA
10	411.4-411.5	Investment Tax Credit Adjustment			0		NA	NA	
Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.									
11	411.10	Accretion Expense			0			0	
The expected return on plan assets was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators) and inflation, third party forecasts and current prospects for economic growth.									
12	412	Expenses of Construction or Other Services	654,646,833	125,014,355	779,661,188			0	
The health care trend rate for OPEB plans measurement purposes are shown below:						December 31,			
Health Care Trend Rates						2022	2021		
Initial Expenses of Merchandising, Fueling and Contract Work for Associated Companies						7.50%	6.25%		
13	416	Expenses of Merchandising, Fueling and Contract Work for Associated Companies					4.50%	4.50%	
Significant Concentrations of Risk within Plan Assets						2020	2019		
In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of									

15		due to significant changes in any investment. Management monitors the plans to control security diversification and ensure compliance with the investment policy. As of December 31, 2022, the investments were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.							
	418	Benefit Plan Obligations	Equity in Subsidiary Companies						
	419	Interest and Dividend Income		(11,846)					
	420	Employer Group Waiver Program catastrophic cost trend assumption. For less favorable demographic OPEB plans had an actuarial gain under Medicare Part B	Other Funds Used During Construction						
	421	Miscellaneous Income or Loss		728,382	(177,179)	551,203			0
				Pension Plans		OPEB			
				2022		2021			
19	421.1	Gain on Disposition of Property	Benefit Obligations as of January 1, 2022	109,798					0
				(in thousands)					
				\$ 1,961,529	\$ 2,056,782	\$ 259,696	\$ 301,360		
		Service Cost		48,977	50,450	2,371	3,040		
		Interest Cost		57,292	51,879	7,314	7,655		
20	421.2	Actuarial Gain	Loss on Disposition Of Property	(340,187)	(24,769)	(29,255)	(31,655)		
		Plan Amendments		—	—	—	(1,381)		
		Benefit Payments		(157,276)	(172,813)	(32,708)	(29,867)		
		Participant Contributions	Miscellaneous Amortization	0	—	10,993	10,473		
		Medicare Subsidy		—	—	70	71		
22	426.1	Benefit Obligations as of December 31, 2022	Donations	307,330					
				\$ 307,330	\$ 1,961,529	\$ 218,481	\$ 259,696		
23	426.2	Life Insurance	Value of Plan Assets	0					0
24	426.3	Fair Value of Plan Assets	Actual Gain (Loss) on Plan Assets	13,579					0
				\$ 1,644,093	\$ 1,724,597	\$ 544,486	\$ 507,773		
		Company Contributions		6,798	6,460	738	794		
		Participant Contributions	Expenditures for Certain Civic, Political and Related Activities	—	—	10,993	10,473		
		Benefit Payments		(157,276)	(172,813)	(32,708)	(29,867)		
25	426.4	Fair Value of Plan Assets as of December 31, 2022		\$ 1,241,400	\$ 1,644,093	\$ 408,506	\$ 544,486		
		Funded (Underfunded) Status as of December 31, 2022		\$ (328,935)	\$ (317,436)	\$ 190,025	\$ 284,790		
26	426.5	Amounts Recognized on the Balance Sheets	Other Deductions	4,101,366	1,230,699				0
				5,332,065					
27	427	Interest On Long-Term Debt							0
				Pension Plans		OPEB			
				2022		2021			
				December 31,					
				(in thousands)					
28	428	Employee Benefits and Other Current Liabilities	Amortization of Debt Discount and Expense	0	—	190,025	284,790		0
			Other Long-Term Benefit Liability	(5,444)	(6,597)	—	—		
		Employee Pension Obligations - Accrued Long-Term Benefit Liability		(323,491)	(310,839)	—	—		
29	429	Funded (Underfunded) Status	Amortization of Premium on Debt - Credit	\$ (328,935)	\$ (317,436)	\$ 190,025	\$ 284,790		0
		Amounts Included in Regulatory Assets							
30	430	The following table shows the components of the plans included in Regulatory Assets:	Interest on Debt of Associate Companies	6,474,744					0
				Pension Plans		OPEB			
				December 31,					
				(in thousands)					
31	431	Other Interest Expenses		146,611					0
		Net Actuarial (Gain) Loss		393,955	428,854	71,557	(43,540)		
		Prior Service Cost (Credit)	Allowance for Borrowed Funds Used During Construction	157	175	(24,213)	(43,609)		
32	432	Regulatory Assets		124,560					0
				\$ 394,112	\$ 429,029	\$ 47,324	\$ (87,149)		
33	500-509	Components of the change in Total Steam Power Generation Operation Expenses		45,389,413	6,825,817				0
				52,215,230					

34	510-515	Total Steam Power Generation Maintenance Expenses	7,028,530	1,448,660	Pension Plans		OPEB		0		
					2022	2021	2022	2021			
(in thousands)											
		Actual (Gain) Loss During the Year			\$ (9,928)	\$ (38,796)	\$ 115,077	\$ (62,930)			
		Amortization of Actuarial Loss			(24,971)	(38,928)					
		Prior Service Credit			—	—	—	(1,381)			
		Amortization of Prior Service Credit (Credit)			(18)	(18)	19,396	19,261			
35	517-525	Total Nuclear Power Generation Maintenance Expenses	(58,875)	1,119,357	\$ 1,000,482	\$ (77,742)	\$ 134,473	\$ (45,050)	0		
Determination of Pension Expense											
36	528-534	Total Nuclear Power Generation Maintenance Expenses	1,828,288	537,879	2,366,267				0		
The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes that gains or losses over a five-year period are smoothed over the year if they occur. Significant gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return.											
37	535-540.1	Total Hydraulic Power Generation Operation Pension Plan Expenses	3,024,352	650,910	3,675,262				0		
The fair value tables within this table and OPEB Assets presents the classification of assets for AEP within the fair value hierarchy. All Level 1, 2, 3 and Other amounts can be allocated to AEPSC using the percentages in the table below:											
38	541-545	Total Hydraulic Power Generation Operation Pension Plan Expenses	30.1%	30.7%	26.4%	26.6%			0		
The following table presents the classification of pension assets for AEP within the fair value hierarchy as of December 31, 2022:											
					Level 1	Level 2	Level 3	Other	Total	Year End Allocation	
(in millions)											
39	546-550.1	Total Other Power Generation Operation Expenses	808,625	\$ 154,495	\$ 398.4	\$ 963,120	\$ —	\$ —	\$ 347.6	8.4 %	
		Domestic							398.4	9.7 %	
		International							—	— %	
		Common Collective Trusts							379.9	9.2 %	
		Subtotal - Equities			746.0	—	—	—	379.9	1,125.9	27.3 %
40	551-554	Total Other Power Generation Securities	75,538	17,863	1,071,934	1,071,934	—	—	1,070.8	26.0 %	
		United States Government Securities				891.7	—	—	891.7	21.6 %	
		Corporate Debt				140.2	—	—	140.2	3.4 %	
		Foreign Debt				—	—	—	—	— %	
		State and Local Government				37.0	—	—	37.0	0.9 %	
		Other - Asset Backed				0.8	—	—	0.8	— %	
41	555-557	Total Other Power Supply Operation Expenses	14,781,028	2,377,736	21,158,764	—	—	—	2,140.5	51.9 %	
		Infrastructure (b)				—	—	109.2	109.2	2.6 %	
		Real Estate (b)				—	—	276.9	276.9	6.7 %	
		Alternative Investments (b)				—	—	319.7	319.7	7.8 %	
42	560	Cash and Cash Equivalents	61,867,722	19,464,325	81,332,047	—	—	58.3	123.2	3.0 %	
		Other - Pending Transactions and Accrued Income (c)				—	—	29.3	29.3	0.7 %	
Total	43	561.1	99	\$ 745.4	\$ 2,206.0	\$ —	\$ 1,173.3	\$ 4,124.7	100.0 %	0	
(a) includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.											
44	561.2	Load Dispatch-Monitor and Operation Transmission System	4,265,531	3,384,810	7,650,341					0	
(b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per share. Amounts in "Other" column primarily represent accrued dividends and transaction pending settlement.											
The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2022:											
45	561.3	Load Dispatch-Transmission Service and Scheduling	(34,459)	0	(34,459)					0	
46	561.4	Scheduling, System Control and Dispatch Services	61,626	0	61,626					0	
47	561.5	Reliability Planning and Standards Development	1,393,963	712,372	2,106,335					0	

48	561.6	Transmission Service Class	4,160	753	4,913				0
		Studies		Level 1	Level 2	Level 3	Other	Total	Year End Allocation
(in millions)									
Equities:									
49	561.7	Generation Interconnection Studies	0	\$ 414.1	\$ —	\$ 0	\$ —	\$ 414.1	26.7 %
				265.0	—	—	—	265.0	17.1 %
				—	—	—	169.1	169.1	10.9 %
Subtotal – Equities									
50	561.8	Reliability Planning and Standards Development Services		679.1	—	—	169.1	848.2	54.7 %
				—	—	0	120.3	120.3	7.8 %
				0.1	155.8	—	—	155.9	10.1 %
				—	141.5	—	—	141.5	9.1 %
				—	21.0	—	—	21.0	1.4 %
51	562	Station Expenses (Major Only)	2,123,549	1,401,442	3,524,991	—	—	70.7	4.6 %
Subtotal – Fixed Income									
				63.0	326.1	—	120.3	509.4	33.0 %
Trust Owned Life Insurance:									
51.1	562.1	Operation of Energy Storage Equipment		—	46.7	—	—	46.7	3.0 %
				—	110.3	—	—	110.3	7.1 %
Subtotal – Trust Owned Life Insurance									
				—	157.0	—	—	157.0	10.1 %
Cash and Cash Equivalents (a):									
52	563	Overhead Line Expenses (Major Only)	745,802	23.2	—	—	6.7	29.9	1.9 %
				116,435	862,237	—	4.8	4.8	0.3 %
Total									
				\$ 765.3	\$ 483.1	\$ —	\$ 300.9	\$ 1,549.3	100.0 %
53	564	Underground Line Expenses (Major Only)	2,241	0	2,241	—	—	—	0
(a) Amounts in "Other" column represent accrued interest, dividend receivables and transactions pending settlement.									
(b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.									
The following table presents the classification of pension plan assets for AEP within the fair value hierarchy as of December 31, 2021:									
54	565	Transmission of Electricity by Others (Major Only)	1,193	0	1,193	—	—	—	0
Level 1 Level 2 Level 3 Other Total Year End Allocation									
(in millions)									
Equities (a):									
55	566	Miscellaneous Transmission Expenses (Major Only)	13,846,220	\$ 388.9	\$ —	\$ —	\$ —	\$ 388.9	7.2 %
				3,848,615	17,694,835	—	—	465.7	8.7 %
				—	—	—	463.9	463.9	8.7 %
Subtotal – Equities									
				854.6	—	—	463.9	1,318.5	24.6 %
56	567	Rents	12,898	109	13,007	—	—	—	0
Fixed Income (a):									
				0.1	1,557.6	—	—	1,557.7	29.1 %
				—	1,295.9	—	—	1,295.9	24.2 %
57	567.1	Operation Supplies and Expenses (Nonmajor Only)		—	259.4	0	—	259.4	4.8 %
				—	57.1	—	—	57.1	1.1 %
				—	1.3	—	—	1.3	— %
Subtotal – Fixed Income									
				0.1	3,171.3	—	—	3,171.4	59.2 %
58		Total Transmission Operation Expenses	84,290,545	28,928,924	113,219,469	—	92.1	92.1	1.7 %
				—	—	—	232.6	232.6	4.4 %
				—	—	—	448.8	448.8	8.4 %
Cash and Cash Equivalents (b):									
				—	64.3	—	53.4	117.7	2.2 %
				—	—	—	(28.2)	(28.2)	(0.5) %
59	568	Maintenance Supervision and Engineering (Major Only)	267,481	118,573	386,054	—	1,262.6	5,352.9	100.0 %
Total									
				\$ 834.7	\$ 3,235.6	\$ —	\$ 1,262.6	\$ 5,352.9	100.0 %
(a) includes investment securities loaned to borrowers under the securities lending program. See the "Investments Held in Trust for Future Liabilities" section of Note 1 for additional information.									
60	569	Maintenance of Structures (Major Only)	212,940	98,411	306,051	—	—	—	0
(c) Amounts in "Other" column represent accrued interest, dividend receivables and transactions pending settlement.									
The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy as of December 31, 2021:									
61	569.1	Maintenance of Computer Hardware	292,964	29,687	322,651	—	—	—	0
62	569.2	Maintenance of Computer Software	1,488,133	236,617	1,724,750	—	—	—	0
63	569.3	Maintenance of Communication Equipment	0	0	0	—	—	—	0

		Transmission and Compression of Gas By Others				Years Ended December 31,	
						2022	2021
						(in thousands)	
Net Income					\$	\$	—
Income Tax Expense (Benefit)							19,452 (222)
95	859	Other Expenses		0	\$	\$	19,452 (222)
Income Taxes on Pretax Increase (Decrease) in Income		Income at Statutory Rate (21%)		0	\$	\$	4,085 (47)
96	860	Other Items Resulting from the Following Items:		0			0
		Non-deductible Executive Compensation					2,091 4,131
		Stock Compensation					(354) (3,075)
95	859	R&D Credit		0			(356) (3,027)
		Trust Owned Life Insurance					7,000 (3,135)
		State and Local Income Taxes, Net					1,806 (621)
		Tax Reform Excess ADP					(1,504) (1,207)
96	861	Uncertain Tax Position		0			3,838 3,866
		Federal Return to Provision					1,261 2,526
		Miscellaneous Permanent Items					2,029 639
		Other					(444) (272)
97	862	Maintenance of Structures and Improvements		0	\$	\$	19,452 (222)
		Effective Income Tax Rate					NM NM
98	863	Maintenance of Mains		0			0
		The following table shows elements of AEPSC's net deferred tax liability and significant temporary differences:					
						December 31,	
99	864	Maintenance of Compressor Station Equipment		0		2022	2021
		Deferred Tax Assets				(in thousands)	
					\$	\$	97,066 101,253
		Deferred Tax Liabilities					(75,858) (91,977)
100	865	Maintenance of Measuring And Regulating Station Equipment		0	\$	\$	21,208 9,276
		Property Related Temporary Differences					0
		Deferred and Accrued Pension			\$	\$	(51,804) (63,333)
		Accrued Pension					56,848 50,241
101	866	Maintenance of Communication Equipment		0			(37,330) (33,089)
		Accrued Vacation Pay					13,078 12,674
		Postretirement Benefits					5,204 (492)
		Deferred State Income Taxes					692 (246)
102	867	Maintenance of Other Equipment		0			4,250 4,840
		Amounts Due to Affiliates for Future Income Taxes					(2,674) (2,674)
		Regulatory Assets					10,781 16,412
		Tax Credit Carryforward					21,376 24,143
		Operating Lease Liability					787 800
103	868	Total Gas Transmission Maintenance Expenses		0	\$	\$	21,208 9,276
		All Other, Net					0
		Net Deferred Tax Assets					0
104	870-881	Total Audit Status Distribution		0			0
		The statute of limitations for an audit examination of AEPSC and other AEP subsidiaries originally filed federal return has expired for tax years 2016 and earlier. AEPSC and other AEP subsidiaries have agreed to extend the statute of limitations on the 2017 and 2018 tax returns to December 31, 2023, to allow time for the current IRS audit to be completed including a refund claim approval by the Congressional Joint Committee on Taxation. The statute of limitations for the 2019 return is set to naturally expire in 2023 as well.					0
105	885-894	Total Distribution Expenses		0			0
		The current IRS audit and associated refund claim evolved from a net operating loss carryback to 2015 that originated in the 2017 return. AEPSC and other AEP subsidiaries have received and agreed to two IRS proposed adjustments on the 2017 tax return, which were immaterial. The exam is nearly complete, and AEPSC and other AEP subsidiaries are currently working with the IRS to submit the refund claim to the Congressional Joint Committee on Taxation for resolution and final approval.					0
106	895-900	Total Natural Gas Operation and Maintenance Expenses		0			0
		AEPSC and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns, and AEPSC and other AEP subsidiaries are currently under examination in several state and local jurisdictions. Generally, the statutes of limitations have expired for tax years prior to 2017. In addition, management is monitoring and continues to evaluate the potential impact of federal legislation and corresponding state conformity.					0
107	901	Net Income Tax Operating Loss Carryforward	288,266	159,213	447,479		0
108	902	Meter reading expenses	6,123,201	298,305	910,623		0
109	903	Management anticipates future taxable income will be sufficient to realize the federal and state net income tax operating loss tax benefits before the state carryforward expires for Oklahoma.	31,366,366	22,441,909	54,428,273		0

128	926	Employee Pensions and Benefits	161,354,271	8,833	161,363,104	December 31,		0
						2022	2021	
						(in thousands)		
129	928	Property, Plant and Equipment Under Finance Leases Regulatory Commission Structures and Improvements Office Furniture and Miscellaneous Equipment Expenses	11,203,054	1,071,194	12,274,248	\$ 50,860	\$ 22,598	0
		Total Property, Plant and Equipment Under Finance Leases				203,734	96,759	
						254,594	119,357	
130	930	Accumulated Amortization Net Property, Plant and Equipment Under Finance Leases General Advertising Expenses	364,305	0	364,305	\$ 47,381	\$ 48,667	0
						\$ 207,213	\$ 70,690	
						Obligations Under Finance Leases		
131	932	Noncurrent Liability Liability Due Within One Year Total Obligations Under Finance Leases Miscellaneous General Expenses	7,773,070	2,566,189	10,339,259	\$ 50,432	\$ 55,217	3,599,865
						3,240,815	359,050	
						\$ 64,714	\$ 70,687	
132	931	Rents	42,369,116	249,655	42,618,771	December 31,		0
						2022	2021	
						(in thousands)		
133	933	Operating Lease Assets Total Administrative and General Operation Expenses Obligations Under Operating Leases	505,470,282	81,954,024	587,424,306	\$ 3,240,815	\$ 359,050	3,599,865
134	935	Noncurrent Liability Liability Due Within One Year Total Obligations Under Operating Leases Maintenance of Structures and Equipment	96,022,795	1,424,958	97,447,753	\$ 85,669	\$ 98,103	0
						16,123	16,865	
						\$ 101,792	\$ 114,968	
135		Future minimum lease payments consisted of the following as of December 31, 2022: Total Administrative and General Future Minimum Lease Payments	636,398,862	106,668,642	743,067,504	Finance Leases 3,240,815	Operating Leases 359,050	3,599,865
						(in thousands)		
	2023	Maintenance Expenses				\$ 18,162	\$ 20,546	
	2024					14,505	19,098	
	2025	Total Cost of Service	1,592,716,870	292,277,199	1,884,994,069	10,139	16,825	
	2026					8,590	14,842	
	2027					6,631	13,560	
	Lease Years					58,490	36,187	
	FERC FORM No. 60 (REVISED 12-07)					116,427	121,058	
	Total Future Minimum Lease Payments					51,713	19,266	
	Less: Imputed Interest					\$ 64,714	\$ 101,792	
	Estimated Present Value of Future Minimum Lease Payments							

Master Lease Agreements

AEPSC leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, AEPSC is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the amount guaranteed. As of December 31, 2022, the maximum potential loss for these lease agreements was \$6 million assuming the fair value of the equipment is zero at the end of the lease term.

Lessor Activity

AEPSC's lessor activity was immaterial as of and for the twelve months ended December 31, 2022 and December 31, 2021, respectively.

8. FINANCING ACTIVITIES

Corporate Borrowing Program – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. AEP has a direct financing relationship with AEPSC to meet its short-term needs. The amounts of outstanding borrowings from AEP as of December 31, 2022 and 2021 are included in Advances from Affiliates on AEPSC's balance sheets. AEPSC's direct borrowing activity with AEP is described in the following table:

Year Ended December 31,	Maximum Borrowings from AEP	Average Borrowings from AEP	Borrowings from AEP as of December 31,
(in thousands)			
2022	\$ 531,506	\$ 331,197	\$ 326,338
2021	515,096	371,016	425,808

Maximum, minimum and average interest rates for funds borrowed from AEP are summarized in the following table:

Name of Respondent: American Electric Power Service Corporation Year Ended December 31		Maximum Interest Rate for Funds Borrowed from AEP	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Minimum Interest Rate for Funds Borrowed from AEP	Average Interest Rate	Resubmission Date (Mo, Da, Yr)	Year/Period of Report: End of: 2022/ Q4
2022		Schedule XVII - Analysis of Billing		Associate Companies (Account 457)			
2021		0.86 %		0.25 %		0.37 %	
<p>1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies. The amounts of interest expense related to direct borrowing activity with AEP included in Interest Expense on AEPSC's statements of operations are in the following table:</p>							
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)		
	Interest Expense	(in thousands)	(in thousands)				
		\$	\$				
1	Harry Allen Solar Energy LLC	1,012	103	0	1,115		
2. STOCK-BASED COMPENSATION							
2	NMRD Data Center II, LLC	532	0	0	532		
<p>AEPSC participates in AEP's long term incentive plan. Awards under the American Electric Power System 2015 Long Term Incentive Plan (2015 LTIP), which replaced prior long term incentive plans, may be granted to employees. The 2015 LTIP was subsequently amended in September 2016. No new awards will be granted under the Prior Plan. Awards granted under the 2015 LTIP may be stock options, stock appreciation rights, restricted stock, restricted stock units, performance shares, performance units, cash-based awards and other stock-based awards. AEPSC employees are the majority of participants and they hold the majority of shares outstanding under AEP's share-based compensation plans. The following sections provide further information regarding each type of stock-based compensation award granted:</p>							
3	AEP Kentucky Coal, LLC	253	175	0	428		
4	AEP Pro Serv, LLC	890,214	50,403	7,094	1,447,968		
5	Midland Michigan Power Company	163,799,174	25,970,444	2,645,622	192,415,240		
6	AEPSC Clean Energy Resources LLC	469,512	72,452	0	541,964		
7	AEP Energy Partners, LLC	3,741,027	415,904	56,162	4,213,180		
<p>LTIP. Those performance units had a fair value upon vesting equal to the average closing market price of AEP common stock for the last 20 trading days of the performance period. Shares granted in and after 2017 are settled in AEP common stock and reduce the aggregate share authorization. In all cases the number of performance shares held at the end of the three-year performance period is multiplied by the performance score for such period to determine the actual number of performance shares, which include both performance and market conditions, established for each grant at the beginning of the performance period by the Human Resources Committee.</p>							
8	AEP Energy Supply, LLC	216,580	17,625	0	237,347		
9	AEP Energy HR	7,336,044	891,265	111,673	8,338,982		
10	AEP West Virginia Transmission Company, Inc.	48,393,416	10,905,213	854,446	60,153,075		
<p>Certain performance shares are mandatorily deferred as AEP career shares to the extent needed to meet their stock ownership requirement. AEP career shares are a form of non-qualified deferred compensation that has a value equivalent to shares of AEP common stock. AEP career shares are settled in AEP common stock after the participant's termination of employment.</p>							
11	AEP Energy Service Gas Holding Company	3,692	1,001	0	4,693		
12	AEP Resource Pennsylvania	146,936	59,304	7,505	213,745		
<p>Amounts equivalent to cash dividends on both performance shares and AEP career shares accrue as additional units. Management records compensation cost for performance shares and AEP career shares are recorded as equity on the balance sheets. The vesting date and compensation cost is calculated at fair value based on metrics for each grant. Performance shares granted in 2022 and 2021 have three metrics: (a) three-year cumulative return with a 50% weight, (b) shareholder return with a 30% weight, and (c) non-emitting generation capacity as a percentage of total owned and purchased capacity with a 10% weight. The three-year cumulative operating earnings per share and non-emitting generating capacity metrics are adjusted for the effect of performance relative to the metric appropriate for the HR Committee. The shareholder return is measured relative to a group of similar companies and is based on a third-party Monte Carlo valuation. The value related to this metric does not change over the three-year vesting period.</p>							
13	AEP Kentucky Transmission Company, Inc.	974,326	412,841	30,768	1,417,935		
14	AEP Black Oak Wind, LLC	10,045	1,556	0	11,601		
<p>The HR Committee awarded performance shares and reinvested dividends on outstanding performance shares and AEP career shares to AEPSC employees as follows:</p>							
15	AEP T&D Services, LLC	665,453	125,666	20,673	811,792		
Awards				Years Ended December 31,			
Awards (in thousands)				2022	2021		
16	Empire Renewables, LLC	1,344,320	200,610	22,329	1,567,259		
Awards				Years Ended December 31,			
Awards (in thousands)				2022	2021		
17	AEP Utility Funding LLC	106,302	14,595	1,752	122,649		
Awards				Years Ended December 31,			
Awards (in thousands)				2022	2021		
18	AEP Generating Company (Reinvested Dividends Portion)	94,495	93,629	20,170	208,294		
Awards				Years Ended December 31,			
Awards (in thousands)				2022	2021		
19	CSW Energy, Inc.	35,902	2,316	600	38,818		
Awards				Years Ended December 31,			
Awards (in thousands)				2022	2021		
20	Central Coal Company	668	278	0	946		
<p>(a) The vesting period for the reinvested dividends on performance shares is equal to the remaining life of the related performance shares. Dividends on AEP career shares vest immediately when the dividend is awarded but are not settled in AEP common stock until after the participant's AEP employment ends.</p>							
21	AEP Oklahoma Transmission Company, Inc.	25,969,820	4,675,111	420,405	31,065,336		
<p>Performance scores and final awards are determined and approved by the HR Committee in accordance with the pre-established performance measures within approximately 60 days of the performance period.</p>							
22	Onward Coal Company, Inc.	59,607	7,444	0	67,051		
<p>The certificate service company shares earned by AEPSC employees for the three-year periods were as follows:</p>							
23	Public Service Company of Oklahoma	121,265,541	19,104,807	1,927,788	142,298,136		
24	AEP Generation Resources	(1,037,426)	270,219	27,043	(740,164)		

27	Public Liability	8,407	0	Years Ended December 31,		8,407
28	Kingsport Power Company Certified Performance Score	8,581,814	2,075,309	2022	2021	10,804,717
29	Appalachian Power Company Performance Shares Earned Performance Shares Mandatorily Deferred as AEP Career Shares	288,164,195	54,538,724	131.1%	102.9%	347,480,093
30	Transource Energy, LLC Performance Shares Voluntarily Deferred into the Incentive Compensation Deferral Program	2,109,418	183,658	420,779 26,811	430,371 13,048	2,310,596
31	AEP Retail Energy Partners LLC (a) Performance shares settled in AEP common stock in the quarter following the end of the year shown.	4,085	67	16,790 377,248	15,453 401,870	4,215
32	Abstract Digital	6,480	0	0	0	6,480
33	Kentucky Power Company	57,295,491	11,338,579	Years Ended December 31,		69,661,628
34	Dolet Hills Lignite AEPSC Performance Shares and AEP Career Shares	568,430	79,940	2022	2021	648,340
35	AEP Common Stock Settlements for Performance Shares AEP Common Stock Settlements for Career Share Distributions	16,255	1,495	(in thousands)		18,000
36	Transource Oklahoma A summary of the status of AEP's nonvested Performance Shares as of December 31, 2022 and changes during the year ended December 31, 2022 were as follows:	281,894	50,645	34,220 4,908	34,786 3,827	337,149
37	AEP Credit, Inc.	445,877	36,149	Weighted Average Grant Date Fair Value	7,115	489,141
38	Ohio Franklin Realty, LLC Nonvested Performance Shares	566,528	193,725	0	0	760,253
39	Flat Ridge 3 Wind Energy, LLC Nonvested as of January 1, 2022	23,933	5,304	96.15	0	29,237
40	AEP Ventures, LLC Awarded Dividends	335,411	63,089	97.61 98.73	5,051	403,551
41	Trent Wind Farm LLC West Fork Forfeited	439,324	69,781	116.06 84.81	6,846	515,331
42	AEP Appalachia Transmission Company, Inc. As of December 31, 2022	2,375,203	542,167	90.27	36,452	2,953,822
43	Grid Assurance LLC (a) The vested Performance Shares will be converted to 461 thousand shares based on the closing share price on the day before settlement.	1,074,652	125,578	0	0	1,200,230
44	Transource Missouri, LLC Monte Carlo Valuation	2,009,907	212,774	27,923	2,250,604	2,250,604
45	AEP Indiana Michigan Transmission Company, Inc. AEP engages a third-party for a Monte Carlo valuation and after 2017. The valuations use a lattice model and the expected volatility assumptions used were the historical volatilities for AEP and the members of their peer group. The assumptions used in the Monte Carlo valuations were as follows:	56,215,387	10,935,762	100.061	68,054,210	68,054,210
46	Bold Transmission, LLC	106,021	2,932	0	108,953	108,953
47	Southwestern Electric Power Company Monte Carlo Valuation Valuation Period (in years) (a)	164,083,135	25,739,547	Years Ended December 31,		192,468,828
48	AEP OnSite Partners, LLC Expected Volatility Minimum Expected Volatility Maximum	1,965,250	233,055	2.86	2.88	2,230,048
49	AEP Renewables Development LLC Expected Volatility Average Dividend Rate (b)	36,887	4,400	25.92% 40.82%	31,743	41,287
50	Advanced Wind Energy, LLC	5,794	781	31.09% —%	0	6,575
51	Great Bend Solar, LLC (a) Equivalent to vesting date. (b) Equivalent to reinvesting dividends.	29,271	3,350	1.64%	0	32,621
52	Solar LLCs Restricted Stock Units	42,831	5,226	0	48,057	48,057
53	AEP Transmission Company, LLC	683,650	4,650	806	689,106	689,106
54	Desert Sky Wind Farm, LLC The HR Committee grants restricted stock units (RSUs), which generally vest, subject to the participant's continued AEP employment, over at least three years in approximately 36 months. The RSUs accrue dividends as if they were common stock. The additional RSUs granted as dividends on the same date, subject to the participant's continued AEP employment, as the underlying RSUs. RSUs are converted into shares of AEP common stock upon vesting, except the RSUs granted prior to 2017 to AEP executives who are subject to the disclosure requirements set forth in Section 502 of the Securities Exchange Act of 1934. For RSUs that settle in cash, compensation cost is measured at fair value on the grant date and recorded over the vesting period. Fair value is determined by multiplying the number of RSUs granted by the market closing price of AEP common stock. The maximum contractual term of outstanding RSUs is approximately 42 months from the grant date. The HR Committee awarded RSUs, including additional units awarded as dividends as follows:	608,298	2,192	25.92% 40.82%	31,743	690,413
55	Transource West Virginia, LLC Executive officers who are subject to the disclosure requirements set forth in Section 502 of the Securities Exchange Act of 1934. For RSUs that settle in cash, compensation cost is measured at fair value on the grant date and recorded over the vesting period. Fair value is determined by multiplying the number of RSUs granted by the market closing price of AEP common stock. The maximum contractual term of outstanding RSUs is approximately 42 months from the grant date.	443,235	52,561	31.09% —%	0	502,183
56	AEP Texas Company	99,823,556	33,682,751	3,248,659	236,754,957	236,754,957
57	AEP Renewables, LLC Of AEP common stock. The maximum contractual term of outstanding RSUs is approximately 42 months from the grant date.	195,146	195,146	42,368	527,591	527,591
58	AEP Southwestern Transmission Company, Inc. AEP Restricted Stock Units	61,574	6,964	Years Ended December 31,		69,426
59	American Electric Power Company	37,228,853	10,546,184	2022	2021	48,554,457
60	Transource Maryland	184,137	19,685	779,420	80.39	206,587
61	The total fair value and total intrinsic value of restricted stock units vested were as follows:	716	96	2,765	0	812

Conesville Coal Preparation Company		AEP Restricted Stock Units		Years Ended December 31,	
				2022	2021
62	AEP Ohio Transmission Company, Inc.	95,028,198	23,487,256	(in thousands)	
	Intrinsic Value of Restricted Stock Units Vested			\$ 1,684,581,796	\$ 120,190,985
	Intrinsic Value of Restricted Stock Units Vested (a)			20,285	22,018
63	Ohio Power Company	222,563,493	46,182,550	3,715,184	272,461,227
	Intrinsic value is calculated as market price at the vesting date.				
64	Blackhawk Coal Company	708	63	0	771
	A summary of the status of AEP's nonvested RSUs as of December 31, 2022 and changes during the year ended December 31, 2022 were as follows:				
65	Apple Blossom Hold Co	3,517	499	Weighted Average Grant Date Fair Value	
66	AEP Investments, Inc.	(5,241,995)	7,366	(in thousands)	
67	Northwell Energy Company LLC	60,974	7,594	424 \$ 0	84.86 68,568
	Awarded			290	90.48
68	AEP Energy Services, Inc.	278,641	63,010	(209) 4,842	85.15 346,493
	Forfeited			(46)	85.80
69	United Sciences Testing, Inc.	52,845	17,486	459 (83)	88.05 70,248
	Nonvested as of December 31, 2022				
70	RITELine Indiana, LLC	9,886	788	147	10,821
	AEP's total aggregate intrinsic value of nonvested RSUs as of December 31, 2022 was \$44 million and the weighted average remaining contractual life was 1.8 years.				
71	AEP Transmission Holding Share-based Compensation Plans	906,069	70,995	17,085	994,149
	Share-based payment arrangements the compensation cost, the actual tax benefit from the tax deductions for compensation cost recognized in income and the total compensation cost capitalized were as follows:				
73	Apple Blossom Wind, LLC	9,602	1,813	Years Ended December 31,	
74	Wheeling Power Company	18,201,923	2,633,747	2022 178,171	2021 21,103,814
	Share-based Compensation Plans			(in thousands)	
40	Total Compensation Cost for Share-based Payment Arrangements (a)	1,566,744,250	292,277,199	\$ 25,972,620	\$ 1,884,994,069
	Actual Tax Benefit			3,366	3,832
	Total Compensation Cost Capitalized			12,488	13,054

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(a) Compensation cost for share-based payment arrangements is included in Operating and maintenance expenses on AEPSC's statements of operations.

As of December 31, 2022, AEPSC had \$69 million of total unrecognized compensation cost related to unvested share-based compensation arrangements granted under the 2015 LTIP. Unrecognized compensation cost related to unvested share-based arrangements will change as the fair value of performance shares are adjusted each period and as forfeitures for all award types are realized. AEPSC's unrecognized compensation cost will be recognized over a weighted-average period of 1.29 years.

Under the 2015 LTIP, AEP is permitted to use authorized but unissued shares, treasury shares, shares acquired in the open market specifically for distribution under these plans, or any combination thereof to fulfill share commitments. AEP's current practice is to use authorized but unissued shares to fulfill share commitments. The number of shares used to fulfill share commitments is generally reduced to offset AEP's tax withholding obligation.

10. REVENUE FROM CONTRACTS WITH CUSTOMERS

Disaggregated Revenues from Contracts with Customers

AEPSC's revenue consists of revenue from providing certain managerial and professional services, including administrative and engineering services, primarily to affiliated companies which represent revenues from contracts with customers. AEPSC did not have alternative revenues for the years ended December 31, 2022 and 2021.

Performance Obligations

AEPSC has performance obligations as part of its normal course of business. A performance obligation is a promise to transfer a distinct good or service, or a series of distinct goods or services that are substantially the same and have the same pattern of transfer to a customer. The invoice practical expedient within the accounting guidance for "Revenue from Contracts with Customers" allows for the recognition of revenue from performance obligations in the amount of consideration to which there is a right to invoice the customer and when the amount for which there is a right to invoice corresponds directly to the value transferred to the customer.

The purpose of the invoice practical expedient is to depict an entity's measure of progress toward completion of the performance obligation within a contract and can only be applied to performance obligations that are satisfied over time and when the invoice is representative of services provided to date. AEPSC elected to apply the invoice practical expedient to recognize revenue for performance obligations satisfied over time as the invoices from the respective revenue streams are representative of services or goods provided to date to the customer. Performance obligations for AEPSC are summarized as follows:

Sales to AEP Affiliates

AEPSC has performance obligations to provide certain managerial and professional services, including administrative and engineering services, to affiliated companies in the AEP System and periodically to nonaffiliated companies. AEPSC's intercompany service billings, which are AEPSC's fully allocated cost, including taxes, are regulated by the Federal Energy Regulatory Commission under the 2005 Public Utility Holding Company Act and the Federal Power Act.

Fixed Performance Obligations

As of December 31, 2022, there are no fixed performance obligations related to AEPSC.

Contract Assets and Liabilities

Contract assets are recognized when AEPSC has a right to consideration that is conditional upon the occurrence of an event other than the passage of time, such as future performance under a contract. AEPSC did not have any material contract assets as of December 31, 2022 and 2021.		This Report Is: <input type="checkbox"/> Original <input checked="" type="checkbox"/> Resubmission		Resubmission Date (Mo, Da, Yr) 04/28/2023		Year/Period of Report: End of: 2022 Q4	
Name of Respondent: American Electric Power Service Corporation		Date of Report: 04/28/2023		Amount of Consideration:		Year/Period of Report: End of: 2022 Q4	
When AEPSC receives consideration, or such consideration is transferred from a customer prior to transferring goods or services to the customer under the terms of a sales contract, they recognize a contract liability on the balance sheet for the amount of that consideration. Revenue for such consideration is subsequently recognized in the period or periods in which the remaining performance obligations in the contract are satisfied. AEPSC did not have any material contract liabilities as of December 31, 2022 and 2021.							
Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458) Accounts Receivable from Contracts with Customers							
Amount of Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.							
Contract Costs							
Contract costs to obtain or fulfill a contract are accounted for under the guidance for "Other Assets and Prepaid Expenses" and presented as a single asset and are neither depreciated nor amortized. Contract costs include direct and indirect costs. Contract costs are recorded in a contract liability in a material amount at the time of the transfer of goods or services to the customer in Operations and Maintenance on AEPSC's statements of operations. AEPSC did not have material contract costs as of December 31, 2022 and 2021.							
Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)	
1	Indiana Kentucky Electric Co	1,141,161	115,720			1,256,881	
2	Ohio Valley Electric Company	2,078,834	243,330			2,322,164	
3	Lightstone-Gavin	20,820	0			20,820	
4						0	
40	Total	3,240,815	359,050	0	0	3,599,865	

FOOTNOTE DATA

<p>(a) Concept: ServicesRenderedToNonAssociateCompanies</p> <p>Indiana Kentucky Electric Corporation The services provided to Indiana Kentucky Electric Corporation are primarily the result of labor, labor fringes and contract labor for Clifty Creek.</p>
<p>(b) Concept: ServicesRenderedToNonAssociateCompanies</p> <p>Ohio Valley Electric Corporation The services provided to Ohio Valley Electric Corporation are primarily the result of labor, labor fringes and contract labor for Kyger Creek.</p>
<p>(c) Concept: ServicesRenderedToNonAssociateCompanies</p> <p>Lightstone The services provided to Lightstone are primarily the result of labor, labor fringes and contract labor for use of the AEP Simulator learning center.</p> <p>FERC FORM No. 60 (REVISED 12-07)</p>

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Salary, Salary Related Expense and Overheads	5,428,691
2	Membership Fees and Dues	3,620,192
3	Services for Third Party Billings	2,888,945
4	Outside Professional Services	1,320,865
5	Employee Expenses	391,283
6	Fleet Services	202,958
7	Materials and Supplies	41,901
8	Telephone & Communication Expenses	23,132
9	Other (4 Items)	21,157
40	Total	13,939,124

Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
Schedule XX - Organization Chart			
1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.			
OrganizationChart.pdf			

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Name of Respondent: American Electric Power Service Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) 04/28/2023	Year/Period of Report: End of: 2022/ Q4
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Schedule XXI - Methods of Allocation

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

Chief Commercial Officer	
Service Department or Function	Basis of Allocation
Chief Commercial Officer Administration	9 Number of Employees 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 48 MW Generating Capability 58 Total Assets 60 AEPSC Bill less Indir and Int
Energy Supply	33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 48 MW Generating Capability 58 Total Assets 60 AEPSC Bill less Indir and Int 64 Member/Peak Load
Grid Solutions	8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 27 Number of Telephones 28 Number of Trans Pole Miles 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 48 MW Generating Capability 51 Past 3 Mo MMBTU's Burned (Tot) 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant 64 Member/Peak Load
Regulated Commercial Operations	6 Number of Commercial Customers

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- 8 Number of Electric Retail Customers
- 9 Number of Employees
- 33 Number of Workstations
- 37 AEPSC Past 3 Months Total Bill
- 39 100% to One Company
- 45 Level of Const-Production
- 48 MW Generating Capability
- 49 MWH's Generation
- 51 Past 3 Mo MMBTU's Burned (Tot)
- 52 Past 3 Mo MMBTU Burned (Coal)
- 53 Past 3 Mo MMBTU (Gas)
- 55 Past 3 MMBTU Burned (Solid)
- 57 Tons of Fuel Acquired
- 58 Total Assets
- 60 AEPSC Bill less Indir and Int
- 63 Total Gross Utility Plant
- 64 Member/Peak Load
- 65 Hydro MW Generating Capability

**Chief Executive Officer
 Service Department or Function**

Basis of Allocation

Audit Services

- 8 Number of Electric Retail Customers
- 9 Number of Employees
- 11 Number of GL Transactions
- 17 Number of Purchase Orders
- 33 Number of Workstations
- 37 AEPSC Past 3 Months Total Bill
- 39 100% to One Company
- 44 Level of Const-Distribution
- 45 Level of Const-Production
- 46 Level of Const-Transmission
- 48 MW Generating Capability
- 58 Total Assets
- 60 AEPSC Bill less Indir and Int
- 63 Total Gross Utility Plant

Chief Executive Officer Administration

- 8 Number of Electric Retail Customers
- 9 Number of Employees
- 17 Number of Purchase Orders
- 33 Number of Workstations
- 37 AEPSC Past 3 Months Total Bill
- 39 100% to One Company
- 44 Level of Const-Distribution

	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	63 Total Gross Utility Plant
Corporate Human Resources	5 Number of CIS Customers Mail
	6 Number of Commercial Customers
	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	16 Number of Phone Center Calls
	17 Number of Purchase Orders
	20 Number of Remittance Items
	26 Number of Stores Transactions
	27 Number of Telephones
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	53 Past 3 Mo MMBTU (Gas)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	65 Hydro MW Generating Capability
	67 Number of Banking Transactions
	70 No Nonelectric OAR Invoices
Legal	6 Number of Commercial Customers
	8 Number of Electric Retail Customers

	9 Number of Employees 11 Number of GL Transactions 16 Number of Phone Center Calls 17 Number of Purchase Orders 26 Number of Stores Transactions 28 Number of Trans Pole Miles 32 Number of Vendor Invoice Pay 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 48 MW Generating Capability 51 Past 3 Mo MMBTU's Burned (Tot) 52 Past 3 Mo MMBTU Burned (Coal) 55 Past 3 MMBTU Burned (Solid) 57 Tons of Fuel Acquired 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant 64 Member/Peak Load
Strategy & Transformation	9 Number of Employees 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets
Chief Financial Officer	
Service Department or Function	Basis of Allocation
Chief Financial Officer Administration	9 Number of Employees 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 60 AEPSC Bill less Indir and Int
Corporate Accounting	5 Number of CIS Customers Mail 8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions

	<ul style="list-style-type: none"> 17 Number of Purchase Orders 26 Number of Stores Transactions 28 Number of Trans Pole Miles 32 Number of Vendor Invoice Pay 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 44 Level of Const-Distribution 51 Past 3 Mo MMBTU's Burned (Tot) 55 Past 3 MMBTU Burned (Solid) 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant 64 Member/Peak Load 70 No Nonelectric OAR Invoices
Corporate Planning & Budgeting	<ul style="list-style-type: none"> 8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 28 Number of Trans Pole Miles 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 48 MW Generating Capability 51 Past 3 Mo MMBTU's Burned (Tot) 57 Tons of Fuel Acquired 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 64 Member/Peak Load
Investor Relations	<ul style="list-style-type: none"> 37 AEPSC Past 3 Months Total Bill 58 Total Assets 60 AEPSC Bill less Indir and Int
Tax Services	<ul style="list-style-type: none"> 8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 32 Number of Vendor Invoice Pay

	33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets
Treasury and Risk	6 Number of Commercial Customers 8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 20 Number of Remittance Items 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 48 MW Generating Capability 52 Past 3 Mo MMBTU Burned (Coal) 57 Tons of Fuel Acquired 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant 64 Member/Peak Load 67 Number of Banking Transactions
Chief Info & Tech Officer	
Service Department or Function	Basis of Allocation
Business Operations and Performance	8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 28 Number of Trans Pole Miles 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 48 MW Generating Capability 58 Total Assets 60 AEPSC Bill less Indir and Int

Information Technology

- 61 Total Fixed Assets
- 63 Total Gross Utility Plant
- 64 Member/Peak Load
- 5 Number of CIS Customers Mail
- 6 Number of Commercial Customers
- 8 Number of Electric Retail Customers
- 9 Number of Employees
- 11 Number of GL Transactions
- 16 Number of Phone Center Calls
- 17 Number of Purchase Orders
- 20 Number of Remittance Items
- 26 Number of Stores Transactions
- 27 Number of Telephones
- 28 Number of Trans Pole Miles
- 31 Number of Vehicles
- 32 Number of Vendor Invoice Pay
- 33 Number of Workstations
- 37 AEPSC Past 3 Months Total Bill
- 39 100% to One Company
- 40 Equal Share Ratio
- 44 Level of Const-Distribution
- 45 Level of Const-Production
- 46 Level of Const-Transmission
- 48 MW Generating Capability
- 49 MWH's Generation
- 51 Past 3 Mo MMBTU's Burned (Tot)
- 52 Past 3 Mo MMBTU Burned (Coal)
- 53 Past 3 Mo MMBTU (Gas)
- 55 Past 3 MMBTU Burned (Solid)
- 57 Tons of Fuel Acquired
- 58 Total Assets
- 60 AEPSC Bill less Indir and Int
- 61 Total Fixed Assets
- 63 Total Gross Utility Plant
- 64 Member/Peak Load
- 65 Hydro MW Generating Capability
- 67 Number of Banking Transactions
- 70 No Nonelectric OAR Invoices

Operations and Performance Transformation

- 8 Number of Electric Retail Customers
- 9 Number of Employees
- 31 Number of Vehicles

	37 AEPSC Past 3 Months Total Bill	
	39 100% to One Company	
	48 MW Generating Capability	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
Real Estate & Workplace Svcs	5 Number of CIS Customers Mail	
	6 Number of Commercial Customers	
	8 Number of Electric Retail Customers	
	9 Number of Employees	
	11 Number of GL Transactions	
	16 Number of Phone Center Calls	
	17 Number of Purchase Orders	
	20 Number of Remittance Items	
	26 Number of Stores Transactions	
	27 Number of Telephones	
	28 Number of Trans Pole Miles	
	31 Number of Vehicles	
	32 Number of Vendor Invoice Pay	
	33 Number of Workstations	
	37 AEPSC Past 3 Months Total Bill	
	39 100% to One Company	
	40 Equal Share Ratio	
	44 Level of Const-Distribution	
	45 Level of Const-Production	
	46 Level of Const-Transmission	
	48 MW Generating Capability	
	49 MWH's Generation	
	51 Past 3 Mo MMBTU's Burned (Tot)	
	52 Past 3 Mo MMBTU Burned (Coal)	
	53 Past 3 Mo MMBTU (Gas)	
	55 Past 3 MMBTU Burned (Solid)	
	57 Tons of Fuel Acquired	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
	61 Total Fixed Assets	
	63 Total Gross Utility Plant	
	64 Member/Peak Load	
	65 Hydro MW Generating Capability	
	67 Number of Banking Transactions	
	70 No Nonelectric OAR Invoices	
Security	8 Number of Electric Retail Customers	

	9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 26 Number of Stores Transactions 27 Number of Telephones 28 Number of Trans Pole Miles 31 Number of Vehicles 32 Number of Vendor Invoice Pay 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 46 Level of Const-Transmission 48 MW Generating Capability 49 MWH's Generation 51 Past 3 Mo MMBTU's Burned (Tot) 52 Past 3 Mo MMBTU Burned (Coal) 53 Past 3 Mo MMBTU (Gas) 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant 65 Hydro MW Generating Capability	
Energy Delivery		
Service Department or Function	Basis of Allocation	
Energy Delivery Administration	9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 28 Number of Trans Pole Miles 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 44 Level of Const-Distribution 46 Level of Const-Transmission 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets	
Energy Delivery Operations	8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 28 Number of Trans Pole Miles	

	33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant
Engineering Services	6 Number of Commercial Customers 8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 27 Number of Telephones 28 Number of Trans Pole Miles 31 Number of Vehicles 32 Number of Vendor Invoice Pay 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 40 Equal Share Ratio 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 48 MW Generating Capability 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant
Project and Construction Management	8 Number of Electric Retail Customers 9 Number of Employees 17 Number of Purchase Orders 27 Number of Telephones 28 Number of Trans Pole Miles 31 Number of Vehicles 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 44 Level of Const-Distribution

	45 Level of Const-Production 46 Level of Const-Transmission 48 MW Generating Capability 58 Total Assets 60 AEPSC Bill less Indir and Int 61 Total Fixed Assets 63 Total Gross Utility Plant
Transmission Field Services	8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 28 Number of Trans Pole Miles 31 Number of Vehicles 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 44 Level of Const-Distribution 45 Level of Const-Production 46 Level of Const-Transmission 58 Total Assets 60 AEPSC Bill less Indir and Int 63 Total Gross Utility Plant
Vegetation Management	8 Number of Electric Retail Customers 9 Number of Employees 28 Number of Trans Pole Miles 37 AEPSC Past 3 Months Total Bill 39 100% to One Company 44 Level of Const-Distribution 46 Level of Const-Transmission 58 Total Assets 60 AEPSC Bill less Indir and Int 63 Total Gross Utility Plant
Energy Services	
Service Department or Function	Basis of Allocation
Corporate Safety & Health	8 Number of Electric Retail Customers 9 Number of Employees 11 Number of GL Transactions 17 Number of Purchase Orders 31 Number of Vehicles 33 Number of Workstations 37 AEPSC Past 3 Months Total Bill

	39 100% to One Company
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Energy Services Administration	8 Number of Electric Retail Customers
	9 Number of Employees
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	46 Level of Const-Transmission
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Supply Chain & Fleet Operations	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	17 Number of Purchase Orders
	26 Number of Stores Transactions
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	44 Level of Const-Distribution
	46 Level of Const-Transmission
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
External Affairs	
Service Department or Function	Basis of Allocation
Corporate Communications	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	16 Number of Phone Center Calls
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill

	39 100% to One Company	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
	63 Total Gross Utility Plant	
Customer Solutions	8 Number of Electric Retail Customers	
	9 Number of Employees	
	37 AEPSC Past 3 Months Total Bill	
	39 100% to One Company	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
Economic & Business Development	6 Number of Commercial Customers	
	8 Number of Electric Retail Customers	
	9 Number of Employees	
	11 Number of GL Transactions	
	16 Number of Phone Center Calls	
	28 Number of Trans Pole Miles	
	32 Number of Vendor Invoice Pay	
	33 Number of Workstations	
	37 AEPSC Past 3 Months Total Bill	
	39 100% to One Company	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
	70 No Nonelectric OAR Invoices	
External Affairs Administration	8 Number of Electric Retail Customers	
	9 Number of Employees	
	28 Number of Trans Pole Miles	
	33 Number of Workstations	
	37 AEPSC Past 3 Months Total Bill	
	39 100% to One Company	
	40 Equal Share Ratio	
	51 Past 3 Mo MMBTU's Burned (Tot)	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
	61 Total Fixed Assets	
Federal Affairs	9 Number of Employees	
	37 AEPSC Past 3 Months Total Bill	
	39 100% to One Company	
	58 Total Assets	
	60 AEPSC Bill less Indir and Int	
Regulatory Services	8 Number of Electric Retail Customers	
	9 Number of Employees	

	11 Number of GL Transactions
	28 Number of Trans Pole Miles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	46 Level of Const-Transmission
	51 Past 3 Mo MMBTU's Burned (Tot)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
Generation	
Service Department or Function	Basis of Allocation
Engineering and Field Services	9 Number of Employees
	11 Number of GL Transactions
	17 Number of Purchase Orders
	31 Number of Vehicles
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	44 Level of Const-Distribution
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	49 MWH's Generation
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	55 Past 3 MMBTU Burned (Solid)
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
	63 Total Gross Utility Plant
	64 Member/Peak Load
	65 Hydro MW Generating Capability
Environmental Services	8 Number of Electric Retail Customers
	9 Number of Employees

	11 Number of GL Transactions
	28 Number of Trans Pole Miles
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	45 Level of Const-Production
	46 Level of Const-Transmission
	48 MW Generating Capability
	51 Past 3 Mo MMBTU's Burned (Tot)
	52 Past 3 Mo MMBTU Burned (Coal)
	58 Total Assets
	60 AEPSC Bill less Indir and Int
	61 Total Fixed Assets
Generating Assets	9 Number of Employees
	11 Number of GL Transactions
	17 Number of Purchase Orders
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	40 Equal Share Ratio
	45 Level of Const-Production
	48 MW Generating Capability
	49 MWH's Generation
	57 Tons of Fuel Acquired
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Generation Administration	9 Number of Employees
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company
	45 Level of Const-Production
	48 MW Generating Capability
	58 Total Assets
	60 AEPSC Bill less Indir and Int
Project Controls and Construction Services	8 Number of Electric Retail Customers
	9 Number of Employees
	11 Number of GL Transactions
	17 Number of Purchase Orders
	28 Number of Trans Pole Miles
	31 Number of Vehicles
	32 Number of Vendor Invoice Pay
	33 Number of Workstations
	37 AEPSC Past 3 Months Total Bill
	39 100% to One Company

Utilities

Service Department or Function

44 Level of Const-Distribution
 45 Level of Const-Production
 46 Level of Const-Transmission
 48 MW Generating Capability
 58 Total Assets
 60 AEPSC Bill less Indir and Int
 61 Total Fixed Assets
 63 Total Gross Utility Plant

Basis of Allocation

Customer Operations & Support

5 Number of CIS Customers Mail
 6 Number of Commercial Customers
 8 Number of Electric Retail Customers
 9 Number of Employees
 11 Number of GL Transactions
 16 Number of Phone Center Calls
 17 Number of Purchase Orders
 20 Number of Remittance Items
 28 Number of Trans Pole Miles
 32 Number of Vendor Invoice Pay
 33 Number of Workstations
 37 AEPSC Past 3 Months Total Bill
 39 100% to One Company
 40 Equal Share Ratio
 44 Level of Const-Distribution
 48 MW Generating Capability
 58 Total Assets
 60 AEPSC Bill less Indir and Int
 61 Total Fixed Assets
 63 Total Gross Utility Plant
 70 No Nonelectric OAR Invoices

Utility Operations

8 Number of Electric Retail Customers
 9 Number of Employees
 37 AEPSC Past 3 Months Total Bill
 39 100% to One Company
 44 Level of Const-Distribution
 45 Level of Const-Production
 46 Level of Const-Transmission
 48 MW Generating Capability
 58 Total Assets
 60 AEPSC Bill less Indir and Int
 61 Total Fixed Assets

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